

GF/09/43) with the Iraqi Gas Filling Company. That side agreement, signed by the same Daimler officer who signed Contract 830815 and the related side agreement, stated in part:

SUB: SIDE AGREEMENT FOR CONTRACT GF/09/43

WE HEREBY CONFIRM AND UNDERTAKE TO PAY YOU THE SUM OF EURO (39,384.22) SAY (*thirty nine thousand and three hundred eighty four twenty two cents*)

WHICH REPRESENT [sic] AFTER SALES SERVICES FOR ABOVE CONTRACT. THE AMOUNT WILL BE PAID BY US TO YOUR ACCOUNT AT RAFIDEN BANK IN AMMAN (JORDAN) BEFORE THE ARRIVAL OF THE MATERIALS TO THE IRAQI BORDER.

THE ABOVE AMOUNT WILL BE SUPPORTED BY ISSUING IN YOUR FAVOUR A BANK GUARANTEE WITHIN TWO WEEKS OF CONTRACT APPROVAL BY UN COMMITTEE.

579. What is particularly telling about this "Side Agreement" is that it is a typed form with the blanks filled out in handwriting (represented by italics above). Daimler knew it was not the only entity agreeing to pay kickbacks.

580. On July 3, 2001, Daimler also executed a written side agreement with the Ministry of Oil, Oil Products Distribution Company, signed by the same Daimler officer, agreeing to pay the sum of €47,460.66 in relation to Contract SADOP/09/36. This contract was also apparently never issued.

4. *Some Vendor Defendants disguised their payments by using third parties.*

581. Some Vendor Defendants used agents, consultants, distributors, or front-companies to conceal the payment of the illicit fees.

582. For example, as part of their individual deferred prosecution agreement with the United States DOJ, the Akzo Nobel, Flowserv, Ingersoll-Rand, Textron, Volvo and York Defendants judicially admitted that they utilized local agents and consultants in the Middle East to make the improper payments. Weir has separately admitted use of an agent.

583. The Textron Defendants described the general course of dealings in their deferred prosecution agreement. When the Textron Defendants learned in July 2000 that improper ASSF payments had to be made to do business in Iraq, they informed their "consulting firm" in writing that they wanted "to avoid any written agreement [concerning the ASSF] with client side" and "[i]f written document cannot be avoided, this must remain highly confidential." The written memorandum also notes that French management of the Textron Defendants approved the payments and concealment scheme.

584. Between January and July 2001, the Export Sales Manager for DB France (one of the Textron Defendants) signed ten sales contracts under the Programme. In connection with each, DB France agreed to make ASSF payments, and for each contract, the Export Sales Manager drafted a "Memorandum of Understanding" with DB France's consulting firm. Per that agreement, the consulting firm paid the ASSF to the relevant Iraqi Ministry and then invoiced DB France for "After-Sales-Service-Fees" in the amount of the ASSF payment. DB France recorded the payment of the ASSF as a commission in its books and records.

585. The efforts to conceal the payment of the fees was necessitated by their illegality.

5. Paying the ASSFs defrauded the UN.

586. The Vendor Defendants could pay the ASSFs only if they were willing to violate their contractual commitments, UN sanctions, Programme rules, and United States law.

587. If the Vendor Defendants had informed the UN they were paying ASSFs, the UN would have rejected their contracts.

588. For example, when Woodhouse informed the UN that its initial contracts contained ASSF payments, the UN rejected the contracts, explaining to Woodhouse that such payments violated Programme and UN regulations.

589. Rather than lose further business, Woodhouse decided to make ASSF payments on future contracts anyway, simultaneously informing the UN that it would comply with Programme rules. In other words, Woodhouse made ASSF payments and defrauded the UN overseers even after the UN directly advised that Programme rules and Woodhouse's own contractual commitments proscribed the payments.

590. In another example, in August 2001, the UN declared one of Ingersoll-Rand's contracts (Contract 702647, with ABG, Ingersoll-Rand's German subsidiary) "null and void" when the Swiss Mission to the UN informed Programme officials the contract contained an agreement to pay 10% "working capital" to the Baghdad Mayoralty. The UN's action did not surprise Ingersoll-Rand because on or about May 15, 2001, Ingersoll-Rand's US parent in New Jersey had faxed copies of the relevant UN regulations to another of its subsidiaries in the United Kingdom, highlighting the regulations prohibiting payments to the Hussein Regime.

591. Like Woodhouse, the only lesson Ingersoll-Rand took from the UN's unequivocal action was that it needed to hide its illegal conduct, not stop it. Ingersoll-Rand continued to pay the Regime kickbacks; it just hid the payments from the UN.

592. Another example demonstrates the fraud. As part of a deferred prosecution agreement with the DOJ, Flowserv Pompes admitted that its contracts followed this formula: Its Beirut sales office would negotiate a contract with the relevant Iraqi ministry, which would then be approved by Flowserv Pompes' officials in France. Then, the Beirut sales office would generate a pro forma invoice reflecting the actual pricing of the goods to be shipped under the UN contract. To memorialize Flowserv's agreement to pay the ASSF, the Beirut Area Manager signed a side letter with the Iraqi ministry stating that Flowserv Pompes would pay ten percent of the contract price to the ministry to cover "engineering services, installation, and commissioning."

593. Officials at Flowserve Pompes were fully aware that no engineering, installation, or commissioning services would be performed, but Flowserve's internal documentation maintained the pretense.

594. Flowserve Pompes did not disclose the side letter to the UN.

595. In contrast to its internal documents, the documents Flowserve Pompes provided to obtain UN approval of the contract did not pretend that the agent would provide any services. Instead, submitted documents simply inflated the unit prices of the equipment by ten percent. The UN documents also failed to disclose the promise to make a direct payment to the Hussein Regime.

596. After the UN approved the contract, the Beirut sales office prepared an internal Order Entry Form and an Order Acknowledgement Form for the Iraqi ministry, both of which included false line items for "after sales services," which were valued at ten percent of the contract.

597. Prior to the shipment of the goods into Iraq, the agent sent a written invoice to Flowserve Pompes in France for the ASSF payments to be made on pending contracts, identifying them as "payments made on your behalf."

598. Knowing Regime officials had to receive the kickbacks before the goods would be allowed across the border, Flowserve Pompes' President arranged for payment of the agent's ASSF invoices upon receipt, typically within twenty-four hours.

599. The agent then made the ASSF kickback payments by depositing cash into an Iraqi-controlled account in the Jordanian Housing Bank for Trade and Finance.

600. The Vendor Defendants' submissions to the UN were fraudulent because they did not disclose any of the following information:

- The contract submitted for approval did not disclose the entire agreement between Vendor Defendant and the Hussein Regime.
- The Vendor Defendant had agreed to make a cash payment to the Hussein Regime in violation of the MOU and UN regulations.

- With the kickback agreement, the contracts were not normal commercial practice.
- The price in the contract was overstated by the amount of the illicit payments.
- The Vendor Defendants would have taken less for the goods.
- The Hussein Regime was demanding kickbacks from vendors of humanitarian goods.

601. The 661 Committee's approval stated: "Specifically, this application has been examined to establish whether the price and value is credible and whether the items to be exported are in the distribution plan annexes. Additionally, the application has been examined to determine whether all relevant details have been submitted with the application." That examination was necessarily flawed as a result of the Vendor Defendants' omissions. The 661 Committee was not informed that the price was inflated. Nor was the 661 Committee informed that not "all relevant details [had] been submitted with the application."

6. Some Vendor Defendants made affirmative misrepresentations to the UN.

602. At least some of the Vendor Defendants made affirmative misrepresentations to the UN in addition to failing to disclose their improper conduct.

(a) Woodhouse and Ingersoll-Rand

603. As set out above, both Woodhouse and Ingersoll-Rand misrepresented to the UN that they were complying with Programme rules when they knew they were making improper payments.

(b) The Atlas Copco Defendants

604. In April 2000, the Atlas Copco Defendants signed a contract to furnish equipment to the Iraqi Ministry of Oil for a price of €377,434, which disclosed an ASSF of €34,320. The OIP questioned the line-item for the ASSF and inquired of the Atlas Copco Defendants whether any services would be provided.

605. The Atlas Copco Defendants responded to the UN by mail in the same month, claiming they were providing services justifying the fee, including that an "Atlas Copco engineer will visit the customer" to install the equipment.

606. The representations to the UN were false and misleading. When the Atlas Copco Defendants sent the letter to the OIP, they had already entered into a written agreement to pay the entire ASSF to the Hussein Regime. An ASSF already promised to the Regime could not compensate the Atlas Copco Defendants for after sales services.

607. The ASSF was a kickback.

608. Ultimately, the Atlas Copco Defendants entered into about 20 side agreements committing to pay the Regime a 10% kickback on each. Atlas Copco's representations that it was providing services were simply untrue.

(c) AWB

609. AWB directly asked the Hussein Regime to assist it in hiding the improper payments from the UN.

610. In January 2000, the Canadian Wheat Board (CWB), an AWB competitor, lost a chance to contract with the Hussein Regime for refusing to make the improper payments. When the CWB raised the issue with the UN, the UN asked AWB whether AWB was making any such payments.

611. AWB emphatically and falsely denied to the UN any irregularities in its Programme contracts, including any direct payments.

612. After lying to the UN, AWB asked the Hussein Regime to assist it in hiding the improper payments from the UN. In one fax to the Iraqi Grain Board, AWB stated as follows:

We wish to advise that the office of AWB Limited in New York has been approached by the Customs office of the United Nations who are questioning the payments by AWB to the Jordanian trucking company.

We are very concerned to learn from the UN that the Canadian Government has taken action within the United Nations to discover the manner of AWB payments.

We ask your assistance in this matter and would ask that no information of a confidential nature is released.

613. The Australian Report concludes: "It necessarily follows that AWB cannot maintain that payment of the trucking fee was approved by either the UN or the Australian Government because AWB had deliberately hidden or disguised the payment of the fee to Iraq and knew that neither the UN nor the Australian Government was aware of it making payments to Iraq."

614. The Australian Report further states: "These matters were deliberately and dishonestly concealed from the ... United Nations. Contemporaneously with the Canadian complaint, which made apparent that the United Nations ... [was] investigating payments outside the Oil-for-Food Programme, AWB removed from the short-form contract with Iraq reference to payments of that fee, although it had been included in the draft contracts. Further, AWB disguised the payments to the Iraqi entity by the interposition of [third party intermediaries]."

615. AWB also tried to influence its own government's policies to gain favor with the Hussein Regime. In June 2002, the Regime informed AWB it was reducing its purchases of Australian wheat from one million tons to 500,000 tons, because the Australian government supported US policies against it. To solidify its business dealings with the Hussein Regime, AWB attempted unsuccessfully to alter Australia's policy toward Iraq.

7. *The Defendants voluntarily joined the conspiracy to corrupt the Iraq Sanctions Program and the Programme.*

616. The Vendor Defendants had a choice: either join the Hussein Regime's plan to subvert the Programme and the Iraq Sanctions Program or forego the business opportunity to sell under the Programme. The Defendants chose financial gain over compliance with their legal and moral obligations.

617. The choice was not subtle: the Vendor Defendants knew they were aiding the Hussein Regime in diverting money from humanitarian aid. For example, in a widely-circulated internal report, AWB noted that the “increase in trucking fee and addition of the service charge is a mechanism of extracting more dollars from the escrow account.” In a particularly cynical example of the mindset, when AWB had a complaint about demurrage charges in April 2000, it forced a meeting with Regime officials by threatening to cease making direct payments to officials of the Hussein Regime because the UN prohibited such payments: “You will be aware of the restrictions that the UN has placed on such payments and as you are aware this now means that we must halt further payments.”

618. The fact the kickbacks did not impact the Vendor Defendants’ profits, because the Iraqi people bore the cost, was a material factor in the analysis. Again, internal AWB documents reveal the thought process. On February 5, 2001, the Hussein Regime asked AWB to *increase* the amount of the price of its wheat, so that more money could be siphoned off the escrow account to the Hussein Regime. AWB agreed because the increase “does not effect AWB costings, as the contract price will be increased”

619. Thus, the Vendor Defendants’ actions went well beyond mere breaches of their contractual obligations. The Vendor Defendants assisted a repressive and corrupt dictator. They did so for economic gain.

8. The Hussein Regime collected more than \$1 billion in ASSF kickbacks.

620. Representatives of Saddam Hussein had collected about \$1.02 billion in ASSF kickbacks by March 2003.

621. The Hussein Regime kept extensive records to ensure it received all the promised kickbacks.

622. For example, Exhibit 2 is a translated record from the Ministry of Electricity showing Phase VIII ASSFs. This document confirms ASSFs from the following Defendants:

- ABB AG – 2 contracts,
- ABB Automation – 1 contract,
- ABB Industrie AC Machines – 2 contracts,
- ABB Near East Trading Ltd. – 6 contracts,
- Atlas Copco – 3 contracts,
- Pauwells International – 2 contracts,
- Renault VI – 1 contract,
- Secalt – 1 contract,
- Siemens-Turkey – 5 contracts, and
- Siemens France – 7 contracts.

623. Exhibit 3 is a translated document from the State Company for Machinery, confirming ASSFs paid by at least the following:

- AGCO SA – 16 contracts, and
- Valtra do Brazil – 1 contract.

624. Exhibit 4, another translated document, shows paid Phase X ASSFs from at least one medical ministry and confirms kickbacks from the following Defendants:

- The B. Braun Defendants – at least 18 contracts, including 10 from one or more of the Aesculap defendants,
- Boston Scientific – 1 contract,
- The GSK Defendants – 1 contract,
- Cilag (one of the Johnson & Johnson Defendants) – 2 contracts,
- Janssen Pharmaceutical (the other Johnson & Johnson Defendant) – 1 contract,

- Novo Nordisk – 3 contracts,
- The Roche Defendants – 5 contracts, and
- St. Jude Medical Export – 1 contract.

625. Exhibit 5 is a translated document from the Hussein Regime that records kickback payments from the following:

- Air Liquide Engineering – 1 contract,
- Atlas Copco Airpower – 2 contracts,
- Atlas Copco – 4 contracts,
- Daewoo International – 1 contract,
- Daimler – 1 contract,
- Flowserve Pompes – 3 contracts,
- Ingersoll-Rand – 1 contract,
- Sulzer Burkhardt – 1 contract,
- Sulzer Pumpen – 3 contract,
- Sulzer Turbo – 2 contracts,
- Renault Trucks – 2 contracts, and
- Woodhouse – 8 contracts.

626. A kickback by Dow AgroSciences (on contract CP/129) is recorded on Exhibit 6 (translated).

627. Exhibit 7 (translated) confirms kickbacks by the following:

- The B. Braun Defendants (Aesculap) – 2 contracts,
- Eastman Kodak – 1 contract,
- Ebewe Pharma – 1 contract,
- The GSK Defendants – 1 contract, and

- NV Organon – 2 contracts.

628. A document from the State Company for Veterinary Supplies, Exhibit 8 (translated), confirms kickbacks being paid by the following:

- Intervet (an Akzo Nobel Defendant) – 1 contract, and
- Merial (a Merck Defendant) – 5 contracts.

629. For some Defendants, the documents are not so obvious. For example, Exhibit 9 lists a contract for Liebherr France (Contract 901086) and a payment of \$84,764. This represents roughly 1/11th of the total contract price – €931,853. The same document shows a payment by Railtech International of \$133,582.72 on UN Contract 801236.

630. In short, the Hussein Regime made sure it was going to be paid its kickbacks.

9. The Defendants made unconscionable profits.

631. The Defendants did not sell their loyalty to the Hussein Regime cheaply. They made extraordinary profits.

632. The Defendants that have been required to reveal their profits to date reveal almost unbelievable returns.

633. For example, Organon, one of the Akzo Nobel Defendants, admits to profits of \$1,446,626.92 on its three Programme contracts to sell only about \$2,029,000 of medicine to the Programme. Organon admitted the obvious in its deferred prosecution agreement – the profit was extremely high.

634. Organon's profit was more than extremely high. Deduction of Organon's profit and \$241,000 in kickbacks from the price of the medicine sold to the Programme leaves just \$341,000 that went to buy the actual medicine sold to a UN humanitarian program for more than \$2 million. In other words, Organon sold its medicine at nearly six times its actual value.

635. Organon's conduct was unconscionable, especially in the context of a humanitarian program designed to ease suffering among an entire nation's population.

636. Organon was not alone.

637. Siemens also made abnormally high profits. As part of Siemens' guilty plea, Siemens admits to about \$38 million in profits on its 42 Programme contracts to sell some \$80 million in goods. Many of those contracts were executed before the kickback scheme was instituted, yet Siemens admits it paid about \$1.7 million in kickbacks on at least some of its 42 contracts.

638. Siemens' profits were egregious, even without considering that only part of Siemens' contracts were induced by kickbacks. Siemens had profits of at least 100%.

639. The Textron Defendants sold about \$5,149,000 in goods under the Programme and paid about \$650,000 in kickbacks. The Textron Defendants admit profits on those sales of \$1,937,000. Like Siemens, the Textron Defendants sold goods at an approximately 100% profit.

D. Supply of Substandard Products

640. Notably, the Hussein Regime was initially reluctant to impose high kickbacks on oil production equipment because it feared it would receive substandard equipment, curtailing production.

641. The Regime had no such concerns about the humanitarian goods purchased for the Iraqi people, so the Regime extracted the majority of the kickbacks from the purchase of humanitarian goods. As a result, many of those critical goods were substandard.

642. Furthermore, once the process became corrupted, vendors and the Hussein Regime became more focused on profit than on the Programme's humanitarian purposes. This also lead to the delivery of substandard humanitarian goods to the Iraqi people.

643. Substandard products included wheat, medicine, animal feed, chemicals, and vehicles.

644. When the Hussein Regime received spoiled and outdated goods destined for the Iraqi people, it approved them in order to receive the kickbacks. The problem was persistent.

645. Sometimes supplies were so bad that even the Hussein Regime complained, but instead of remedying the situation, such cases were simply another opportunity to divert cash from the Programme to solidify the Regime's power. For example, in late 2002, AWB supplied contaminated wheat under the Programme. Rather than resolve the matter through the UN as required, AWB and the Regime decided to siphon more money from the Programme.

646. Specifically, AWB and the Hussein Regime agreed to hide a payment of more than \$8 million in "damages" from the contaminated wheat provided under AWB's UN contracts. AWB agreed to the illegal plan, because it allowed AWB to compensate for contaminated wheat with Programme funds, instead of supplying uncontaminated wheat at AWB's cost. In other words, AWB twice injured the Iraqi people: first, AWB delivered contaminated wheat; then, it stole Escrow funds to pay the damages for the contaminated wheat.

647. The plan required further fraud. As part of the arrangement, AWB requested the Hussein Regime to agree that the "payments preferably be made to a company other than the IGB and in a jurisdiction other than Iraq." Under such conditions, "Legal consider [sic] it will be at least arguable that we are not 'making funds or financial resources available' to the Iraqi Government." As concluded by the Australian Report, the "so-called legal opinion was nothing of the sort. It was an attempt to devise a method whereby the payments to Iraq would not be obvious by spreading them thinly over future shipments, to hide the fact of payment to Iraq ... and to falsify the nature of the transaction ..."

648. Knowing the illegality, AWB nonetheless made the payments because "of the commercial imperative of this situation" -- that is, maintaining the large sales to Iraq.

649. The Regime and AWB extracted more than \$8 million from the UN Escrow Account pursuant to AWB contracts A1670 and A1680, signed on December 12, 2002. The UN approved the contracts, but only because AWB defrauded it as to the true nature of the transaction.

E. Overpriced Goods

650. The UN Report reveals that over the course of the Programme there was a growing and substantial difference between the expected price of the humanitarian goods (based on available market data) and the prices paid through the UN Escrow Account. The price gap widened over the Programme's course.

651. A United Nations review of 1,600 humanitarian contracts (about one-third of the total value of all contracts under the Programme) concluded that, even "adjusting generously for the vendors' obligation to assume the cost of transporting goods to Iraq," the prices paid under the Programme "markedly exceeded best estimates of adjusted market prices." UN Report, Chapter III, at 298.

652. The overpricing became egregious after the transportation and ASSF schemes began. According to the Volcker Committee's analysis of three key commodities, by the Programme's end, prices were more than double the expected norms.

653. The Volcker Committee estimates of overpricing for the final Programme Phases is as follows:

- Phase VI – 127% of expected,
- Phase VII – 143% of expected,
- Phase VIII – 162% of expected,
- Phase IX – 170% of expected,
- Phase X – 174% of expected,
- Phase XI – 166% of expected,

- Phase XII – 184% of expected, and
- Phase XIII – 220% of expected.

654. The United States Defense Contract Audit Agency and Defense Contract Management Agency also reviewed Programme prices. The agencies' analysis of 759 already approved and funded contracts found approximately \$656 million in potential overpricing on contracts with a total value of \$3.1 billion, or more than 20%. The agencies found that food contracts were especially susceptible to overpricing. Almost 90% of the food contracts examined showed potential overpricing.

655. Applying the more conservative 20% figure from the Defense Contracting Agency to the \$34.5 billion in purchases indicates that the Iraqi people lost more than \$7 billion worth of humanitarian goods to overpricing. Using the Volcker Committee's percentages would increase the damages substantially.

F. Diversion of Goods from Humanitarian Purposes

656. Corruption of the Programme included diverting goods from the Iraqi people to other Regime purposes, including items transferred to the Ministry of Defense, the Ministry of Military Industrialization, the General Security Directive, and the Presidential Diwan.

657. In some cases, these ministries secretly negotiated with the vendors directly, even though they could not legally participate in the OFFP. In other cases, another Ministry with no humanitarian purpose simply appropriated the goods.

658. According to the UN Report, commonly diverted items included trucks (particularly trucks that could pull artillery), tires, batteries, and forklifts. In a telling example, the Regime appropriated date palm excavators from Iraqi farmers to move palm trees to Hussein's Presidential Palaces.

659. The Regime diverted approximately \$1.9 billion in humanitarian goods from the Iraqi people to Iraqi ministries ineligible to participate in the Programme, including \$1.4 billion to the Ministry of Defense, \$29 million to the Offices of the President and Vice President, and \$19 million to the Ministry of Military Industrialization.

G. Resale of Humanitarian Goods

660. The Hussein Regime also appears to have resold some of the humanitarian goods purchased under the Programme. According to data collected by the United Nations Commodity Trade Statistics Database, known as Comtrade, during the period of the Programme, Iraq exported approximately \$286 million in goods (excluding oil), some of which were apparently not manufactured in Iraq.

661. The amount of the resold goods is currently unknown.

H. Judicial Admissions of Particular Vendor Defendants

662. A number of the Vendor Defendants have resolved criminal charges against them for their actions in corrupting the Programme.

663. As part of the resolution of the criminal charges, these defendants have judicially admitted most of the allegations against them.

1. The Akzo Nobel Defendants admit joining the conspiracy.

(a) Akzo Nobel's Agreement with the United States DOJ

664. In December 2007, Akzo Nobel, individually and on behalf of its subsidiaries, entered into a non-prosecution agreement with the United States DOJ, in which Akzo Nobel admitted the actions set forth in the attachment to that agreement, some of which are set forth below. Akzo Nobel further agreed not to make any public statement contradicting such statements.

(b) Knowledge of the Scope of the Conspiracy

665. The Akzo Nobel Defendants admit they knew the Hussein Regime was demanding a kickback of at least 10% of the contract price, such kickbacks were called "after-sales-service fees."

666. The Akzo Nobel Defendants admit they knew and were reckless in not knowing such kickbacks were prohibited by the Programme and United States and international trade sanctions on Iraq.

667. The Akzo Nobel Defendants admit they did not provide services in relation to the ASSFs.

668. Akzo Nobel's total profits from contracts where it made illegal payments amounted to more than \$1.6 million.

(c) Transactions by Intervet

669. Prior to August 2001, Intervet's contracts contained no kickback requirement.

670. Intervet admits that its September 2001 contract (UN Contract 800686), however, included an undisclosed requirement to pay a kickback of \$38,741.

671. Intervet paid the kickback through an agent.

672. Intervet took no action to notify the UN of the illegal payment or to sanction the agents or the employees involved.

673. Intervet earned profits of \$200,741 on UN Contract 800686.

(d) Transactions by Organon

674. Organon admits three contracts involving kickback payments to the Hussein Regime.

675. Organon retained one of the same agents used by Intervet to pay the kickbacks.

676. On Organon's first OFFP contract (UN 901408), dated June 18, 2001, Organon and the Hussein Regime agreed on an initial contract price before the Hussein Regime demanded a

kickback of 10% of the contract price. To conceal the kickback, Organon prepared contracts to be submitted to the UN that inflated the originally agreed contract price by 10%.

677. On two subsequent contracts, both dated July 15, 2002 (UN Contracts 1200322 and 1200325), Organon simply agreed with the Hussein Regime on an initial contract price that was inflated by ten percent and then submitted that inflated contract price in the UN documents.

678. Organon covered the kickbacks by payments through its agent, who received an extra 10% paid to an account in the agent's name.

679. Organon funded the kickbacks on November 25, 2002.

680. Organon paid \$240,750 in illegal ASSFs in connection with these three contracts.

681. Organon's profits on its Programme contracts were \$1,446,626.92. Organon admits those profits were extremely high for the amount of goods sold.

2. AWB admits joining the conspiracy.

682. In testimony before the Australian government, AWB officers admitted that AWB knew the transportation payments were illegal and were being required of other sellers.

683. Mr. Emons, AWB's Regional Manager for the Middle East and Africa, testified: "AWB had two choices: we either complied with the IGB's requirements under their contracts; or we allowed the wheat market to disappear altogether to other companies."

3. The Flowserve Defendants admit joining the conspiracy.

(a) The Flowserve Defendants' Agreement with the United States DOJ

684. Flowserve Corp. and Flowserve Pompes entered into a deferred prosecution agreement with the United States DOJ that incorporated a Statement of Facts. Flowserve Corp. and Flowserve Pompes accepted responsibility for all actions described in the Statement of Facts and agreed not to make "any public statements, in litigation or otherwise, contradicting" any of the statements.

685. Beginning in approximately August 2000, the Hussein Regime demanded that vendors of humanitarian goods pay a kickback, usually 10% of the contract price, which violated OFFP regulations and UN sanctions.

686. Although termed "after sales service fees," these ASSFs did not represent actual services provided by the vendor.

687. Flowserv Pompes was awarded 19 OFFP contracts from approximately April 2001 through September 2002. "To obtain the Iraqi contracts, Flowserv Pompes agreed to pay the Iraqi government kickbacks worth 10% of the total contract value."

688. Flowserv paid kickbacks on 15 contracts and agreed to pay kickbacks on 4 other contracts that were not completed before the US invasion in March 2003.

(b) Flowserv Pompes

689. Flowserv Pompes executed side letters for most payments that falsely reflected Flowserv Pompes would provide actual services.

690. "In order to generate the funds to pay the kickbacks to the Iraqi government and to conceal those payments from the U.N., Flowserv Pompes inflated the unit price of each piece of equipment by 10% before submitting the contracts to the U.N. for approval."

691. The contract documents Flowserv Pompes sent the UN for approval were misleading. They omitted any reference to after sales services or related installation fees. Instead, to cover the cost of the illicit ASSF payments, the company inflated the unit price of each piece of equipment without disclosing the fact or rationale for the price increase.

692. Officials at Flowserv Pompes were fully aware the company would not provide engineering, installation, or commissioning services, but Flowserv's internal documentation maintained the pretense that there would be.

693. Flowserv Pompes did not disclose the side letters to the UN.

(c) Flowserve B.V.

694. Flowserve's Dutch subsidiary Flowserve B.V. entered into one contract involving an ASSF kickback payment of \$41,836. The contract was for the supply of water pump spare parts to the Iraqi government-owned South Gas Company.

695. Flowserve B.V.'s Controller concealed the payment by increasing its purchase order by ten percent and passing the difference to Flowserve B.V.'s agent. In September 2001, Flowserve B.V. agreed to pay a supplemental commission – euphemistically labeled a "special project discount" – to the agent to cover the amount of the kickback. The "special project discount" effectively doubled to twenty percent the agent's standard ten percent commission.

696. The agent submitted an invoice for the combined commission and "special project discount" in February 2002. Flowserve made the payment to the agent in March 2002. The agent then made the ASSF payment to the Iraqi ministry on Flowserve B.V.'s behalf. Flowserve B.V. did not disclose the ASSF payment to the UN.

4. The Ingersoll-Rand Defendants admit joining the conspiracy.

(a) The Ingersoll-Rand Defendants' Agreement with the United States DOJ.

697. The Ingersoll-Rand Defendants entered into a deferred prosecution agreement with the United States DOJ acknowledging responsibility for their illegal actions. The Ingersoll-Rand Company executed the agreement in its own behalf and on behalf of "all of its affiliates and subordinates, including Ingersoll-Rand Italiana SpA ('I-R Italiana') and Thermo King Ireland Ltd."

698. "Ingersoll expressly agrees that it shall not, through present or future attorneys, directors, officers, or any other person authorized to speak for Ingersoll, make any public statement, in litigation or otherwise, contradicting the acceptance of responsibility by Ingersoll set forth above or in the attached Statement of Facts."

699. Ingersoll-Rand concedes that, although termed "after sales service fees," the ASSFs did not represent any actual services provided by the vendor.

700. Following UN rejection of an earlier contract, discussed above, and in anticipation of the tender of a contract subsequently referenced by the UN as Contract 1200039, an employee of the Ingersoll-Rand Defendants arranged the sale of six paver finishers and spare parts to a third party company for €968,286.

701. This price reflected a discount of approximately 10% over the discount the Ingersoll-Rand Defendants usually provided to their distributors. The increased discount was granted to generate the funds necessary for the distributor to pay approximately €127,540 to the Hussein Regime as a kickback for Contract 1200039.

702. The Ingersoll-Rand front-company was awarded Contract 1200039 on or around October 30, 2001. The contract included an extra 10% fee to pay a kickback to the Iraqi government.

703. The kickback was paid in mid-to-late 2002.

704. On or around July 24, 2002, the New York branch of BNP-Paribas sent a notice via international wire communication to the Central Bank of Iraq in Baghdad, notifying it of the issuance of a letter of credit to BNP in Beirut, Lebanon, authorizing the eventual payment of the contract price from the UN Escrow Account.

705. The Ingersoll-Rand Defendants used the same front-company and methodology to pay a kickback of €234,918 on OFFP Contract 901232. The invasion of Iraq, however, precluded the kickback's payment.

(b) I-R Italiana

706. The Hussein Regime awarded I-R Italiana four Programme contracts valued at approximately €5,262,990 from around November 2000 to about May 2002.

707. I-R Italiana secured these contracts by paying the Regime approximately €513,861 in kickbacks.

708. To conceal and generate money to fund the kickbacks, I-R Italiana and SOMO created fictitious line items in I-R Italiana's purchase order calling for I-R Italiana to provide goods and services the parties never intended I-R Italiana to provide.

709. I-R Italiana's improper dealings were not limited to direct kickbacks. In or around February 2002, I-R Italiana arranged a visit by eight officials of the Iraqi government to Italy. While some of the officials spent two days touring I-R Italiana's facility, the remainder of the week-long trip was reserved for sightseeing. I-R Italiana knew only two of the officials were there for business purposes and the other six were "on holiday." I-R Italiana spent more than \$20,000 on the trip, including "pocket money" of \$1,000 for each of the eight government officials.

(c) Thermo King Ireland

710. Thermo King Ireland was awarded a Programme contract valued at approximately €706,148.49 for the sale of spare parts for refrigerated trucks between October 2000 and June 2002.

711. Thermo King Ireland secured this contract by offering to pay the Regime a kickback of approximately €64,197.46.

712. The kickback was concealed from the UN by inflating contract prices by 10% before submitting the contract to the 661 Committee for approval.

713. Thermo King Ireland purchased the parts described in Contract 801228 from Thermo King entities in the United States in November 2000. The parts were shipped from the United States to Ireland. Also in November 2000, Thermo King Ireland sent Contract 801228 to

the legal department of Ingersoll, Thermo King's parent company, so that the legal department could obtain a license from the US Treasury Department's Office of Foreign Asset Control ("OFAC"), allowing the shipment of parts originating in the United States from Ireland to Iraq.

714. OFAC never granted the permission, so, despite its best efforts to defraud the OFAC and the UN, ultimately, Thermo King Ireland failed to obtain UN approval. The Regime cancelled the contract in or around December 2005.

(d) ABG

715. Ingersoll-Rand's German subsidiary ABG entered into a total of six contracts involving ASSF payments.

716. As discussed in more detail above, after reviewing an ABG contract with Baghdad Mayoralty that revealed a required transfer to Iraq, the UN directly informed the Ingersoll-Rand Defendants that financial transfers to the Regime were prohibited under UN Security Council resolutions and, by extension, US and international trade sanctions.

717. The Ingersoll-Rand Defendants nonetheless joined the kickback scheme in violation of Programme rules. In the year following termination of the Baghdad Mayoralty transaction, ABG's Sales Manager negotiated four more OFFP contracts in ABG's behalf that required ASSF payments.

718. ABG's distributors made, or agreed to make, ASSF payments on all four contracts. ABG's Jordanian distributor made a total of \$107,754 in ASSF payments on two contracts. ABG's Lebanese distributor made an ASSF payment of \$120,305 on one contract and entered into a side agreement to make an additional ASSF payment of \$198,000 on another contract. The distributor never made the final \$198,000 payment because the Coalition Provisional Authority renegotiated the contract after the 2003 invasion.

(e) I-R Benelux

719. Ingersoll-Rand's Belgian subsidiary I-R Benelux paid a kickback of \$260,787.

(f) Dresser International

720. Dresser International Group paid at least \$117,140 in kickbacks, but the amount is believed to be higher.

5. Novo Nordisk admits joining the conspiracy.

721. Novo Nordisk entered into an agreement with the United States DOJ in May 2009, admitting and accepting responsibility for the conduct set forth in the agreement and agreeing not to make any public statement contradicting such statements. In June 2009, Novo Nordisk entered into a similar agreement with Denmark's public prosecutor.

722. Novo Nordisk knew the Hussein Regime was demanding a kickback of at least 10% of the contract price, which kickbacks were called "after-sales service fees" or ASSFs and that such payments violated Programme regulations and UN sanctions.

723. Novo Nordisk used a local agent to facilitate sales to Iraq under the Programme and to pay the kickbacks.

724. To conceal those payments, Novo Nordisk inflated the price of its contracts by approximately 10% before submitting the contracts to the UN for approval.

725. Novo Nordisk executed three contracts that included 10% kickbacks: Contract 901385, May 26, 2001; Contract 901386, May 26, 2001; Contract 90143, June 3, 2001.

726. In or about November 2001, Novo Nordisk caused the payment of approximately \$128,536 in kickbacks in connection with these three contracts.

727. Between about January 2001 and April 2002, Novo Nordisk entered into at least eight other contracts on which Novo Nordisk's agent paid kickbacks.

6. *The Siemens Defendants admit joining the conspiracy.*

(a) *The Siemens' Guilty Plea*

728. In December 2008, Siemens pleaded guilty to two counts of violating provisions of the Foreign Corrupt Practices Act and paid one of the largest criminal fines in history.

729. Siemens' plea agreement made clear its guilty plea was "based on a factual admission of guilt" and that the "Siemens AG is pleading guilty because it is guilty of the charges contained in the accompanying Information and admits and accepts responsibility for the conduct described in the Statement of Offense." The Statement of Offense states "the following facts are true and correct."

(b) *Siemens' History of Corrupt Payments*

730. Siemens admits to a long history of corrupt payments to government officials. Until early 1999, Siemens' project cost calculation sheets sometimes reflected "nützliche aufwendungen" ("NAs"), a common tax term literally translated as "useful expenditures" but partly understood by many Siemens employees to mean "bribes." Siemens even developed systems for making such payments. For example, Siemens' offices housed multiple "cash desks" where employees could withdraw large sums of cash, up to and including one million Euros at a time. Throughout the 1990s, Siemens employees withdrew more than one billion Euros for questionable business purposes from off-books accounts in Austria, Switzerland, Liechtenstein, and elsewhere. Siemens also relied heavily on purported "business consultants," in many cases solely to pass along corrupt payments from Siemens to foreign government officials responsible for awarding business.

731. The scope of Siemens' improper payments is enormous. From about March 2001 to 2007, Siemens made payments totaling approximately \$1,360,000,000 through various mechanisms. Siemens paid approximately \$554,500,000 for unknown purposes, including approximately

\$341,000,000 constituting direct payments to business consultants. Siemens intended the remaining \$805,500,000, in whole or in part, as corrupt payments to foreign officials.

(c) Siemens' Knowledge of, and Participation in, the Conspiracy

732. Siemens admits the kickbacks violated Programme regulations and UN sanctions.

733. Siemens also admits that from "in or about 2000 to in or about 2002, Siemens France, Siemens Turkey, [and] Osram Middle East" executed contracts under the Programme and "caused to be paid" more than a million dollars in kickbacks to the Hussein Regime. "In order to generate the funds to pay the kickbacks to the Iraqi government and to conceal those payments, the Siemens entities inflated the price of some contracts by up to 10% before submitting them to the 661 Committee and the U.N. for approval."

734. Siemens concedes it made a gross profit of more than \$38,000,000 on its Programme contracts.

(d) Siemens France

735. From about January 2000 to about April 2001, Siemens France entered into at least twelve Programme contracts to provide power station renovation, servicing, and spare parts. A kickback was paid to the Regime on each contract.

736. Siemens France paid some of the kickbacks in cash "so that no names appear on paper."

737. Siemens France caused a total of at least \$321,745 in kickbacks to be paid to the Iraqi government in connection with Siemens France's Programme contracts.

(e) Siemens Turkey

738. Siemens Turkey entered into at least twenty contracts to provide power and electrical equipment from about September 2000 to about June 2002.

739. Siemens Turkey caused kickbacks to be paid on each contract.

740. Siemens Turkey caused a total of at least \$1,243,119 in kickbacks to be paid in connection with its OFFP contracts.

(f) Siemens-Osram

741. From in or about February 2000 to in or about June 2002, Siemens-Osram entered into at least six contracts to sell lightbulbs and lighting equipment.

742. Siemens-Osram caused kickbacks to be paid on each contract. In connection with at least three of the contracts, Siemens-Osram delivered side letters to the Ministry of Oil in which it promised to provide the Ministry of Oil with a "letter of credit" or "irrevocable bank guarantee" for a specified sum equivalent to approximately 10% of the contract value.

743. Siemens-Osram caused a total of at least \$89,250 in kickbacks to be paid in connection with its OFFP contracts.

7. The Textron Defendants admit joining the conspiracy.

(a) The Textron Defendants' Agreement with the United States DOJ

744. As part of a deferred prosecution agreement with the United States DOJ, the Textron Defendants acknowledged their culpability and agreed not to make any public statement contradicting any of the following facts.

745. The Textron Defendants concede that, starting in the middle of 2000, the Hussein Regime made a concerted effort to subvert the Programme by demanding kickbacks from its humanitarian goods vendors and that such payments were illicit.

746. The Textron Defendants used Middle East consultants to facilitate sales under the Programme and made ASSF payments through those consultants.

(b) DB Guinard Pumps

747. DB Guinard Pumps used a consultant to negotiate and sign three sales contracts with Iraq's Ministry of Oil for the sale of industrial pumps. It agreed to make ASSF payments of 10% of the contract price on each sale. The sales contracts, containing prices inflated by 10% to cover the cost of the ASSF payments, were submitted to the UN for processing and approval without disclosing the ASSF payment.

748. With the approval of the DB Guinard Pumps, the consultant then entered into separate written side agreements for each sale with the Ministry of Oil. Pursuant to these side agreements, the consultant agreed to make the ASSF payments on behalf of DB Guinard Pumps prior to receipt of the goods at Iraq's border. DB Guinard Pumps then reimbursed the consultant.

749. DB Guinard Pumps made more than \$48,000 in ASSF payments to Iraq's Ministry of Oil through its consultant in connection with two of the three sales contracts. DB Guinard Pumps authorized, but did not pay, an additional \$35,000 in ASSF payments in connection with the third sales contract.

750. DB Guinard Pumps' internal documentation forms show French management directly approved the ASSF payments on two of the DB Guinard Pumps transactions. Each form, known as a "Bon de Commission," was generated by DB Guinard Pumps' Finance Department and signed by the Sales and Finance Directors in France. The Bon de Commission documents mention the "side agreement" and indicate that the consultant was to receive 50% of the ASSF amount at the time a LOC was opened by BNP and the remainder two weeks before delivery of the goods to Iraq.

(c) DB France

751. During the Programme, DB France conducted business in Iraq with the help of a Jordanian consulting firm. In July 2000, after learning of the new requirement that improper ASSF

payments had to be made to do business in Iraq, the Export Sales Manager drafted a memorandum to the consulting firm and sent copies to his French supervisors.

752. The memorandum explained that DB France wishes “to avoid any written agreement [concerning the ASSF] with client side” and “[i]f written document cannot be avoided, this must remain highly confidential.”

753. The Export Sales Manager noted that he received his superior’s approval to include the amount of the ASSF in the inflated contract price submitted to the UN.

754. Between January and July 2001, the Export Sales Manager signed ten sales contracts under the Programme. For each contract, the Export Sales Manager drafted a “Memorandum of Understanding” setting forth the obligations of DB France and the consulting firm with respect to the ASSF payment.

755. The consulting firm then invoiced DB France for “After-Sales Service Fees” in the amount of the ASSF payment.

756. Prior to the 2003 invasion of Iraq, DB France made more than \$531,000 in ASSF payments through its consultant in connection with nine Programme contracts. DB France authorized, but did not pay, an additional \$35,000 in ASSF in connection with a tenth sales contract.

(d) Textron’s History of Corrupt Payments

757. Textron concedes that the payments under the Programme were not unusual. Textron has identified 36 transactions involving improper payments in countries other than Iraq, all made or facilitated by Textron’s “David Brown” subsidiaries. These improper payments were similar to the payments Textron made under the Programme, in that Textron provided no bona fide services and the payments were made to secure contracts.

8. *The Volvo Defendants admit joining the conspiracy.*

(a) *The Volvo Defendants' Agreement with the United States DOJ*

758. On March 20, 2008, AB Volvo, in its own behalf and on behalf of all of its subsidiaries, expressly including Renault Trucks and Volvo Construction, entered into a deferred prosecution agreement with the United States DOJ. Pursuant to the agreement, the Volvo Defendants admitted, accepted, and acknowledged responsibility for, the actions set forth in the Statement of Facts attached to the agreement. The Volvo Defendants also expressly agreed that they would not, through attorneys or otherwise, "make any public statement, in litigation or otherwise, contradicting either the acceptance of responsibility by AB Volvo, Renault Trucks and [Volvo Construction] set forth above or any fact contained in the attached Statement of Facts," which itself declares that the information contained in it is true and accurate.

759. The Volvo Defendants admit that, from approximately 1999 through 2003, the Volvo Defendants and their agents and distributors made approximately \$6,206,331 in kickback payments and authorized additional payments of \$2,388,419 in connection with their sales of humanitarian goods to Iraq under the UN OFFP. The Volvo Defendants authorized and paid kickbacks to Iraq in the form of "after-sales service fees" on sales of its products to Iraq. Volvo Construction also made other types of illicit payments to Iraq.

760. The Volvo Defendants knew such payments were prohibited by the Programme and US and international trade sanctions on Iraq.

761. Despite incurring losses on several contracts, the Volvo Defendant's total gains from profitable contracts in which ASSF payments and other illicit payments were paid or authorized amounted to \$7,299,208.

(b) Volvo Construction

762. Volvo Construction was one of the first companies to agree to make illicit payments to the Hussein Regime. In fact, Volvo Construction paid kickbacks before the Hussein Regime instituted its broader kickback scheme.

763. Volvo Construction entered into four Programme contracts from October 1999 to July 2000.

764. Despite the fact that these contracts predated the formal ASSF conspiracy, Volvo Construction nonetheless made two types of illicit payments to the Hussein Regime related to these contracts.

765. First, Volvo Construction's internal documents for two of the contracts evidence it made kickback payments to the Regime totaling between 5% and 11.27% of the contract value. Volvo Construction made these payments through its agent to obtain or retain business. An internal Volvo Construction document even discusses the extra trips Volvo Construction staff made to Iraq to make the payments and the possibility of having to give more than just these payments to obtain additional business.

766. Volvo Construction added the amount of these kickback payments to the commission payments made to an agent, who then gave the money to SOMO.

767. Illicit payments of \$30,506.50 and \$37,909, respectively, were made on the first two contracts.

768. On the fourth contract, Volvo Construction gave its Jordanian Agent a total of \$15,950 as "the commitment to the third party whom support us and VOLVO to gain orders in the said ministry."

769. Volvo Construction also agreed to purchase a car for the Hussein Regime. The "gift" was made through Volvo Construction's Jordanian agent.

770. After the imposition of the ASSF requirement, Volvo Construction or its distributors entered into five additional contracts with Iraqi ministries that involved the payment or authorization of illicit ASSFs.

771. Volvo Construction learned of the demands for ASSF payments when a Swedish commercial delegation of VCEI employees visited Iraq in 2000. In a November 1, 2000 internal memorandum discussing the trip, Volvo Construction noted that the ASSF demand "appears to be a clear violation of the UN Embargo Rules that we are expected to participate in."

772. Volvo Construction sought guidance from the Swedish Embassy in Amman, Jordan about responding to the ASSF demands. On December 3, 2000, the Swedish Embassy in turn sent a letter to the UN, reporting that it had heard that Iraq was demanding ASSF payments. The letter noted that Volvo Construction (which was not identified by name) had informed the embassy it would refuse to sign the contracts. However, records show that Volvo Construction proceeded to enter into transactions that included ASSF payments.

773. In a December 4, 2000 e-mail, Volvo Construction personnel discussed the need for handling the ASSF payments with "utmost discretion."

774. Volvo Construction did not notify the UN that it inflated its contracts to cover the ASSF payments.

775. In some cases, Volvo Construction used distributors acting with Volvo Construction's knowledge and consent to channel the kickbacks.

776. From about December 2000 through January 2003, Volvo Construction and two distributors paid approximately \$1.3 million in kickbacks in order to obtain approximately \$13.8 million in Programme contracts.

(c) Renault Trucks

777. From about November 2000 through about April 2003, Renault Trucks obtained about €61 million worth of Programme contracts. To obtain these contracts, Renault Trucks paid and agreed to pay the Hussein Regime \$4.8 million in kickbacks.

778. In order to pay the kickbacks, Renault Trucks inflated the price of the contracts by about 10% before submitting for UN approval.

779. Renault Trucks paid the kickbacks through front-companies, inflating their payments so the front-companies could pass on the kickbacks.

780. Renault Trucks first kickback was paid on its November 16, 2000 contract, UN Contract No. 801294.

781. From about November 2000 through about July 2001, Renault Trucks entered into at least another 16 Programme contracts in which Renault Trucks arranged for a 10% kickback to the Hussein Regime.

782. The total value of the kickbacks paid by Renault Trucks was approximately \$4.19 million.

783. To mask the payment of ASSFs, Renault Trucks devised a scheme in which these third parties facilitated the payment of the fees to Iraq by adding the ASSF cost to the cost of the subcontracted work and submitting the total cost to Renault Trucks for payment. The third party contractors then passed the ASSF payments to the Hussein Regime.

784. Renault Trucks' internal documents discuss the fact that Renault Trucks could not make the payments in its own name because "we would have been caught red-handed."

9. The Weir Group admits joining the conspiracy.

785. In July 2004, the Weir Defendants announced the result of an internal investigation that uncovered “payments made in addition to normal commissions were made” in connection with Weir’s contracts.

786. The Weir Defendants concede they inflated their OFFP contracts by a total of £4.2 million.

787. The UN Report concludes that the Weir Defendants “knowingly paid kickbacks in connection with sixteen of its contracts under the Programme [calculated to total about] \$4.5 million in illicit payments to the Iraqi regime.”

788. The Weir Group made and agreed to make these improper payments through its agents and directly, including several side agreements executed by a Weir officer requiring kickbacks be made.

789. A Weir Group officer signed one such agreement, which clearly sets out the kickback arrangement, on January 21, 2001. The side letter related to Iraq contract no. NOC/08/8100.

790. In other instances, the Weir Group acted through an agent, but the Weir Group was made aware of, and approved, the improper payments. For example, on January 17, 2002, a subsidiary advised Weir by email about the “10% AFTER SALES TAX,” required to be paid before its goods could be offloaded.

10. York admits joining the conspiracy.

(a) York’s Agreement with the United States DOJ

791. As part of a deferred prosecution agreement, York, on behalf of all of its subsidiaries and affiliates, admitted that the facts described in the Information attached to the agreement were true and accurate.

792. From about November 2000 through March 2003, York paid approximately \$647,000 in kickbacks to the Hussein Regime in return for the award of OFFP contracts with a value of approximately \$7 million.

793. York authorized the kickbacks to be paid through a third party agent.

794. York concealed the kickbacks from the UN by inflating its contract prices by 10% before submitting the contracts for approval.

795. York further concedes that, beginning in approximately August 2000, the Hussein Regime demanded that the vendors of humanitarian goods pay a kickback, usually valued at 10% of the contract price. These kickbacks violated Programme regulations and the Iraq Sanctions Program.

796. From about September 1999 through December 2005, within the territory of the United States and elsewhere, York and its immediate parents and others unlawfully and knowingly combined, conspired, confederated and agreed together and with each other to "knowingly devise, and intend to devise a scheme and artifice to defraud the United Nations and the Oil-for-Food Program and to obtain money and property by means of materially false and fraudulent pretenses, representations and promises, through the use of interstate and foreign wire communications, in violation of 18 U.S.C. § 1343"

797. "The primary purpose of the conspiracy was to pay unlawful kickbacks to the Iraqi government and to make other improper payments to officials of other governments in order to assist in obtaining and retaining business from and with those governments."

798. In furtherance of the conspiracy and to accomplish its unlawful objects, numerous overt acts were committed within the territory of the United States and elsewhere.

(b) York's History of Corrupt Payments

799. York's practices in Iraq were not anomalies. Throughout the period late-1999 through 2005, York and its immediate parent conspired to pay hundreds of kickbacks and bribes to employees of government customers and contractors of government customers in order to obtain approximately \$42 million in contracts on governmental projects in Bahrain, Egypt, India, Turkey, and UAE. These kickbacks and bribes were primarily facilitated through contractors, who generated and submitted false invoices to York and its immediate parent for consulting services that they had not performed. The contractors then gave cash to the York salespersons to fund the kickbacks and bribes.

I. Kickbacks and Contracts of the Individual Vendor Defendants

1. The ABB Defendants paid at least \$717,000 in illicit kickbacks.

800. The ABB Defendants paid at least \$717,000 in illicit kickbacks to sell more than \$4,839,000 in goods under the OFFP.

(a) ABB AG

801. ABB AG paid at least \$3,865 in illicit kickbacks to sell about \$31,000 in goods.

802. ABB AG caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements		
702893	7	Electronic logic print	29,941		2,722	1,000
802496	8	Switch yard equipment and accessories	17,004	16,062	1,546	1,560
802497	8	Switch yard equipment and accessories	15,295	15,230	1,390	1,305

(b) ABB Automation

803. ABB Automation paid at least \$10,000 in illicit kickbacks to sell about \$113,000 in goods.

804. ABB Automation caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements		
801834	8	Pumps, compressors, rotary machines and spares	117,904	113,246	10,719	10,000

(c) ABB Elektric Sanayi

805. ABB Elektric Sanayi paid at least \$159,797 in illicit kickbacks to sell about \$1,832,874 in goods.

806. ABB Elektric Sanayi caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements		
830312	8	Substation equipment and materials	986,750	1,081,038	89,699	89,699
930450	9	Electrical material and equipment	682,464	751,836	63,630	70,098

(d) ABB Industrie AC Machines

807. ABB Industrie AC Machines paid at least \$43,234 in illicit kickbacks to sell about \$489,000 in goods.

808. ABB Industrie AC Machines caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements		
801163	8	Motor	252,293	260,223	22,934	22,934
801234	8	Pumps, compressors and rotary machines	234,116	228,956	21,281	20,300

(e) ABB Industrie Champagne

809. ABB Industrie Champagne paid about \$112,000 in illicit kickbacks to sell about \$1,230,000 in goods.

810. ABB Industrie Champagne caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements		
801906	8	Electrical accessories	1,197,473	1,230,543	108,859	111,865

(f) ABB Near East Trading Ltd.

811. ABB Near East Trading Ltd. paid at least \$309,365 in illicit kickbacks to sell more than \$3.3 million in goods.

812. ABB Near East Trading Ltd. caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements		
800584	8	Control protection and measuring system	58,325	64,586	5,302	5,318
800846	8	Switch yard equipment and accessories; spare parts	136,669	137,376	12,423	12,421
801160	8	Switch yard equipment and accessories	159,055	160,394	14,459	14,030
801200	8	Boiler auxiliary system	360,001	377,178	32,724	32,724
801562	8	Transmission line spares	663,496	692,184	60,312	60,313
801820	8	Transmission line spares	625,424	660,475	56,851	56,851
901008	9	Circuit breakers	319,713	333,257	29,065	30,296
901362	9	Transformers	825,235	889,538	75,021	80,867
1101993	11	Control protection and measuring system	67,574	-	6,139	2,000
1102001	11	Substation equipment and materials	1,489,618	-	135,407	10,000
1102008	11	Transducers and metering equipment	498,134	-	45,280	4,545

(g) ABB Solyvent-Ventec

813. ABB Solyvent-Ventec paid about \$80,000 in illicit kickbacks to sell about \$835,000 in goods.

814. ABB Solyvent-Ventec caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801896	8	Air fan	114,437	123,603	11,029	11,913
901219	9	Fan	673,390	711,983	64,155	67,832

2. *The AGCO Defendants paid more than \$5 million in kickbacks.*

815. Together, the AGCO Defendants paid more than \$5 million in illicit kickbacks in order to sell more than \$75 million in goods under the OFFP.

(a) *AGCO Danmark*

816. AGCO Danmark paid at least \$1,279,854 in illicit kickbacks to sell more than \$15 million in tractors and spare parts.

817. AGCO Danmark caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1100172	11	Tractor/spare parts	9,686,376	10,347,963	880,509	880,546
1100173	11	Tractor/spare parts	4,392,696	4,709,168	388,876	399,308

(b) *AGCO S.A.*

818. AGCO S.A. paid at least \$4,648,184 in illicit kickbacks to sell more than \$57 million in agricultural machinery.

819. AGCO S.A. caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
601943	6	Tractors	4,403,544	4,667,680	260,332	260,332
702667	7	Tractors	2,093,823	2,086,610	205,943	190,404
800948	8	Tractors	2,070,080	2,061,105	101,891	101,891
801211	8	Tractors	8,293,943	7,772,253	724,446	724,609
801388	8	Tractors; spare parts	571,772	549,391	49,945	51,974
801475	8	Harvester combines	957,611	942,857	43,816	45,596
801689	8	Tractor spare parts	172,100	168,633	15,219	15,645
901525	9	Tractors	9,082,184	9,069,436	836,427	825,612
901526	9	Tractors	3,443,151	3,377,136	317,209	313,108
901808	9	Generating sets and parts	2,084,756	2,240,057	191,995	169,538
1100049	11	Combines harvesters	2,998,370	3,355,396	272,554	272,554
1100175	11	Tractors	5,151,734	5,719,443	468,296	468,297
1100176	11	Tractors	2,823,917	3,142,046	256,695	256,696
1100241	11	Harvester	2,941,406	3,411,938	267,383	267,383
1100249	11	Tractor; spare parts	7,530,397	8,569,452	684,536	684,545

(c) Valtra do Brazil

820. Valtra do Brazil paid at least \$181,316 in illicit kickbacks to sell more than \$3 million in sales of tractors and spare parts.

821. Valtra do Brazil caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
602086	6	Tractor spare parts	199,606	2,443,242	181,316	181,316
701434	7	Tractor spare parts	709,500	709,500	—	—

3. Air Liquide paid at least \$34,272 in kickbacks.

822. Air Liquide paid at least \$34,272 in illicit kickbacks to sell about \$370,000 in goods under the OFFP.

823. Air Liquide caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830377	8	Electrical equipment with spares	370,768	403,783	34,272	34,272

4. *The Akzo Nobel Defendants paid about \$279,000 in kickbacks.*

824. From approximately 2000 through 2003, the Akzo Nobel Defendants authorized and made approximately \$279,491 in kickback payments in connection with their sales of humanitarian goods to Iraq under the OFFP.

(a) *Intervet*

825. Intervet paid a kickback of \$38,741.

826. Intervet caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
800686	8	Agricultural Supplies			38,741	38,741

(b) *Organon*

827. Organon paid \$240,750 in kickbacks.

828. Organon caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
901408	9	Medicine	725,953	795,176	35,808	70,034
1200322	12	Medicine	1,574,360	907,022	143,116	143,116
1200325	12	Medicine	303,607	326,823	27,600	27,600

5. *Astra Zeneca paid about \$162,571 in kickbacks.*

829. Astra Zeneca AB paid about \$162,571 in illicit kickbacks to sell about \$1,788,000 of medicine under the OFFP.

830. The Astra Zeneca kickbacks were not anomalies. Astra Zeneca has agreed to pay fines in the hundreds of millions of dollars for paying kickbacks in the United States to sell its products.

831. Astra Zeneca caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1100807	11	Xylocaine	961,832	1,097,160	87,439	99,742
1100809	11	Xylocaine; marcaine	148,371	179,634	13,488	16,330
1200015	12	Supply of drugs	1,792,460	511,489	162,951	46,499

6. The Atlas Copco Defendants paid more than \$1.3 million in kickbacks.

832. From 1997 to 2003, the Atlas Copco Defendants paid more than \$1.3 million in ASSF kickbacks to sell more than \$15.6 million in goods.

833. The Atlas Copco Defendants also paid improper inland transportation fees.

834. The agent for the Atlas Copco Defendants has admitted that he discussed the kickbacks with Atlas Copco and that Atlas Copco was aware of the payments.

835. The Atlas Copco Defendants caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
730554	7	Rotating equipment with spares	156,410	138,724	14,219	4,234
730864	7	Spare parts	18,213	16,038	1,584	1,658
730870	7	Spare parts for air compressor	128,818	112,251	11,710	11,711
731020	7	Maintenance tools	18,369	-	1,670	3,340
800890	8	Pumps, compressors and rotary machines; spare parts	49,153	50,274	4,468	4,468
800996	8	Air compressors/spare parts	682,789	723,933	62,072	65,812
801449	8	Pumps, compressors and rotary machines	15,704	14,319	1,427	1,427
801755	8	Compressor/parts	242,827	234,870	22,075	21,352
801855	8	Air compressors	1,267,468	1,310,071	115,224	119,097
801965	8	Pumps, compressors and rotary machines	1,525,823	1,447,933	138,698	138,698
802004	8	Compressor w/ accessories and parts	1,055,756	1,002,704	95,968	91,146
802034	8	Air compressors	441,030	403,448	40,094	36,677
802248	8	Compressor w/ accessories and parts	146,163	156,817	13,288	14,256

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802391	8	Spare parts	205,204	204,954	18,654	18,654
802678	8	Air compressors	50,031	52,806	4,548	4,800
830053	8	Air compressors/spare parts	469,945	507,995	37,237	37,253
830061	8	Air compressors with air dryers and spares	213,653	212,612	22,978	22,978
830072	8	Air compressors w/air dryers and spares	237,114	237,504	21,555	21,556
830079	8	Machines and equipment for workshops w/ spares	346,906	333,258	31,544	31,544
830095	8	Maintenance and operation of existing facilities in storage and cooling plant consisting of spares for comp	262,841	244,569	23,893	23,893
830098	8	Replacement of damaged compressors with spares	609,730	651,966	56,823	56,823
830101	8	Replacement of damaged pumps, compressors, turbines, gear, boxes, fans...etc..w/spares	79,702	76,827	9,623	9,623
830504	8	Lightning generators with spares	113,490	131,516	10,317	10,317
830505	8	Air compressors/spare parts	173,950	180,711	20,302	20,302
830556	8	Spare parts	1,669,898	1,946,007	151,809	151,844
830731	8	Air compressors/spare parts	185,143	193,740	16,830	16,830
830807	8	Portable air compressor	159,468	171,663	14,496	14,496
901158	9	Air compressors	358,008	388,392	32,543	35,304
901262	9	Air compressors	225,391	233,238	20,490	21,203
930064	9	Mechanical spares lpg filling plant	255,455	279,142	23,221	23,221
930066	9	Lightning equipment and accessories	123,393	135,979	13,220	13,220
930496	9	Emergency diesel power generators	1,236,385	1,342,086	112,387	112,387
1000230	10	Spare parts for air compressor	37,246	35,747	3,405	3,268
1130056	11	Spare parts for air and gas comp	172,018	199,449	15,637	15,637
1200082	12	Air compressors/spare parts	1,247,475	1,333,245	113,398	121,194
1230241	12	Jack hammers with pins and hoses	58,209	-	5,291	5,292

7. *AWB paid more than \$221.7 million in kickbacks.*

836. AWB was the largest provider of humanitarian goods under the OFFP. From 1997 to 2003, AWB sold a total of 6.8 million tons of wheat for more than \$2.3 billion in payments from the UN Escrow Account.

837. In total, AWB assisted the Hussein Regime in diverting at least \$232,128,189.98 from the UN escrow account: \$146,101,906.59 in “transportation fees,” \$78,026,283.39 in “after-sales-service fees,” and more than \$8 million for the contaminated wheat dispute.

838. AWB caused kickbacks to be paid on at least the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF	Inland Transportation Fee
			Face Value	Disbursements	Amount	Amount	Amount
600078	6	WHEAT	40,687,500	40,611,818			3,144,120
600079	6	WHEAT	40,687,500	40,640,217			2,871,416
600080	6	WHEAT	32,550,000	32,550,000			2,267,994
600744	6	WHEAT	32,550,000	32,407,540			3,134,804
700032	7	WHEAT	51,345,000	48,946,758			4,504,303
700033	7	WHEAT	51,345,000	51,222,397			4,399,467
700034	7	WHEAT	51,345,000	51,268,607			4,458,116
800030	8	WHEAT	36,750,000	36,718,591			2,939,954
800031	8	WHEAT	73,500,000	73,268,551			5,871,539
800032	8	WHEAT	73,500,000	71,598,248			5,726,379
800667	8	WHEAT	66,469,586	66,602,032	6,042,690	6,054,730	4,502,064
900011	9	WHEAT	113,372,207	108,639,936	10,306,564	10,064,547	13,387,635
900012	9	WHEAT	114,513,827	106,939,353	10,410,348	9,907,003	12,238,838
1000002	10	WHEAT	118,048,718	121,224,420	10,731,702	11,230,390	14,850,137
1000117	10	WHEAT	119,215,385	122,170,231	10,837,762	11,318,012	14,279,988
1100013	11	WHEAT	122,783,451	132,922,680	11,162,132	12,223,531	15,556,222
1100014	11	WHEAT	121,581,866	135,417,070	11,052,897	12,545,216	15,472,892
1200083	12	AUSTRALIAN WHEAT	122,388,371	90,565,561	11,126,216	7,801,661	9,668,626

8. *The B. Braun Defendants paid at least \$3.25 million in kickbacks.*

839. Together, the B. Braun Defendants paid at least \$3.25 million in illicit kickbacks to sell more than \$40 million in goods under the OFFP.

(a) *Aesculap AG and KG*

840. Aesculap AG and KG paid about \$265,000 in illicit kickbacks to sell about \$2.9 million in goods under the OFFP.

841. Aesculap AG and KG caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801851	8	Medical equipment and appliances	1,997,983	1,901,468	181,635	172,861
802469	8	Medical equipment and appliances	221,198	217,577	20,109	19,780
802470	8	Medical equipment and appliances	384,373	386,349	34,943	35,123
802537	8	Medical equipment	384,040	410,570	34,913	37,325

(b) Aesculap Motric S.A.

842. Aesculap Motric S.A. paid about \$288,250 in illicit kickbacks to sell about \$3.17 million in goods under the OFFP.

843. Aesculap Motric caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801532	8	Medical equipment and appliances	3,277,478	3,170,863	297,953	288,260

(c) Aesculap Surgical Instruments SDN

844. Aesculap Surgical Instruments SDN paid at least \$733,504 in illicit kickbacks to sell more than \$11 million in goods under the OFFP.

845. Aesculap Surgical Instruments caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1000876	10	Medical equipment and appliances	4,282,065	4,471,186	389,279	406,471
1000877	10	Medical equipment and appliances	774,214	830,435	70,378	70,378
1000883	10	Medical equipment and appliances	14,740	16,083	1,340	1,340
1000884	10	Medical equipment and appliances	11,243	13,401	1,022	1,218
1000885	10	Medical equipment and appliances	902,881	995,652	82,074	82,074
1000886	10	Medical equipment and appliances	131,954	141,710	11,995	11,995
1000887	10	Medical equipment and appliances	134,396	153,984	12,218	13,999
1000888	10	Medical equipment and appliances	4,280,477	4,425,839	389,096	139,479
1200076	12	Medical equipment and appliances	7,579	-	690	690
1200169	12	Medical equipment and appliances	64,443	-	5,859	5,859
1200323	12	Medical equipment and appliances	7,380,279	-	670,901	1

(d) B. Braun Medical France

846. B. Braun Medical France paid \$1.3 million in illicit kickbacks to sell more than \$14 million in goods under the OFFP.

847. B. Braun Medical France caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801665	8	Medical equipment and appliances	5,593,361	5,599,809	508,487	509,074
801667	8	Medical equipment and appliances	4,251,070	4,150,444	386,461	377,313
801668	8	Medical equipment and appliances	26,604	25,289	2,419	2,299
802317	8	Medical equipment and appliances	376,200	422,503	34,200	38,409
802318	8	Medical equipment and appliances	24,155	24,008	2,196	2,183
802359	8	Medical equipment	1,868,091	1,958,272	169,826	178,025
802360	8	Medical equipment and appliances	2,085,538	2,154,995	189,594	195,909

(e) B. Braun Medical Industries SDN BHD

848. B. Braun Medical Industries SDN BHD paid at least \$99,254 in illicit kickbacks to sell about \$2.4 million in goods under the OFFP.

849. B. Braun Medical Industries caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
702846	7	Medical equipment and appliances	320,031	341,168	29,092	29,092
1001714	10	Syringes	15,543	-	1,414	1,414
1100114	11	Medical equipment and appliances	1,624,707	1,999,258	147,691	64,497
1100758	11	Medical equipment and appliances	46,758	56,527	4,251	4,251

(f) B. Braun Melsungen A.G.

850. B. Braun Melsungen A.G. paid at least \$569,750 in illicit kickbacks to sell about \$6.5 million in goods under the OFFP.

851. B. Braun Melsungen caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801850	8	Medicine	2,087,813	2,032,493	189,801	184,772
802126	8	Metronidazole	1,480,086	1,392,903	134,553	126,628
802475	8	Medicine	55,008	54,673	5,001	4,970
901652	9	Medical equipment and appliances	2,055,392	2,284,795	186,895	186,895
901658	9	Medical equipment and appliances	203,500	42,934	18,500	3,807
1000936	10	Medical equipment and appliances	577,828	639,171	52,553	52,553
1002069	10	Medicine	111,372	136,951	10,125	10,125

9. Boston Scientific S.A. paid at least \$28,717 in kickbacks.

852. Boston Scientific S.A. paid at least \$28,717 in illicit kickbacks to sell about \$315,911 in goods under the OFFP.

853. Boston Scientific caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1001847	10	Medical equipment and appliances	315,911	-	28,717	28,717

10. Buhler Ltd. paid at least \$3,375,000 in kickbacks.

854. Buhler Ltd. paid \$3,375,917 in illicit kickbacks to sell more than \$38 million in goods under the OFFP.

855. Buhler caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
800548	8	Rapid Moisture Tester	660,545	660,545	60,050	60,050
800549	8	In line magnet for floury materials	243,100	243,100	22,100	22,100
800759	8	On line measuring and control unit	3,232,167	3,938,773	293,833	358,070
801048	8	Spare parts	450,568	476,448	40,961	43,313
801134	8	Grain pumps w/ accessories	2,644,318	2,742,810	240,393	249,346
801135	8	Equipment	9,012,881	9,559,207	819,353	869,019
802117	8	Equipment	13,688,359	14,089,054	1,244,396	1,280,823
900675	9	Grinding wheels; fluting tools	24,667	26,142	2,242	2,377
900786	9	Laboratory equipment	66,088	66,027	6,008	6,002
901192	9	Laboratory equipment	716,910	859,551	65,174	78,141
901435	9	Bulk scale	3,185,393	3,854,140	289,581	350,376
1100461	11	Truck intake Basrah silo	479,042	601,633	43,549	54,694
1200056	12	Lab. Plan sifter	836,331	1,117,670	76,030	101,606

11. Daewoo International Corp. paid at least \$230,000 in kickbacks.

856. Daewoo International Corp. paid at least \$230,533 in illicit kickbacks to sell about \$2,353,000 in goods under the OFFP.

857. Daewoo International caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830237	8	Drum squeezer with spare part	721,245	707,424	65,564	65,564
830521	8	Calibration devices	341,141	346,158	31,009	31,009
830533	8	Spare parts for vehicle	365,171	371,238	33,197	33,197
830706	8	Spare parts for vehicle	20,482	21,061	1,862	1,863
830717	8	Spare for fuel dispensers and pumps	421,375	423,372	38,303	38,303
930602	9	Spare parts for fuel dispenser and pumps	467,093	484,248	42,460	42,459
1030635	10	Spare parts for fork lift	199,539	—	18,138	17,164

12. Daimler paid at least \$7,000 in kickbacks.

858. DaimlerChrysler, now Daimler, executed four contracts under the OFFP, totaling \$5.2 million. Daimler paid at least DM13,589 in illicit kickbacks pursuant to these contracts.

859. On December 12, 2002, Daimler paid the kickback (€6,950.00) by wire transfer from Daimler's German bank to an account at the Housing Bank for Trade and Finance in Jordan, which was controlled by the Hussein Regime.

860. Daimler caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830815	8	Mobile box truck	70,184	75,246	6,380	7,134

13. Dow AgroSciences paid at least \$127,999 in kickbacks.

861. Dow AgroSciences paid at least \$127,999 in illicit kickbacks to sell about \$1 million in pesticides, herbicides and insecticides.

862. Dow AgroSciences caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
901070	9	Pesticide	426,050	440,420	40,975	40,976
1001911	10	Pesticide	133,627	148,931	12,684	12,147
1001912	10	Pesticide	348,592	389,704	33,088	31,687
1300310	13	Pesticide	475,117	—	43,189	43,189

14. Eastman Kodak paid about \$17,000 in kickbacks.

863. Eastman Kodak, S.A. paid at least \$16,713 in illicit kickbacks to sell about \$183,854 in medical supplies under the OFFP.

864. Eastman Kodak caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1200707	12	Medical equipment and appliances	183,854		16,713	16,713

15. Ebewe Pharma paid at least \$145,897 in kickbacks.

865. Ebewe Pharma paid at least \$145,897 in illicit kickbacks to obtain sales of about \$1.2 million of medicine under the OFFP.

866. Ebewe Pharma caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1101219	11	Medicine	289,738	328,658	26,338	26,338
1101220	11	Medicine	313,217	218,650	28,473	28,473
1101221	11	Medicine	786,670	436,667	71,510	71,510
1101222	11	Medicine	116,982	130,604	10,634	10,634
1200022	12	Supply of drugs	98,355	108,432	8,942	8,942

16. Eli-Lilly Export paid at least \$343,191 in kickbacks.

867. Eli-Lilly Export paid at least \$343,191 in illicit kickbacks to sell more than \$3 million in medical supplies.

868. Eli-Lilly Export's kickbacks in this matter were not anomalies. Eli-Lilly Export's US parent recently agreed to pay a fine of more than \$1 billion for paying kickbacks to sell drugs within the United States.

869. Eli-Lilly Export caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1100823	11	Medicine	3,238,130	3,775,096	294,375	343,191

17. The Evapco Defendants paid more than \$800,000 in kickbacks.

870. Together, the Evapco Defendants paid more than \$800,000 in illicit kickbacks.

(a) Evapco (Austria)

871. Evapco (Austria) paid about \$827,478 in illicit kickbacks to sell more than \$9 million in oil production equipment. Evapco also paid an unknown amount of kickbacks disguised as inland transportation costs.

872. Evapco (Austria) caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801130	8	Chillers with recommended spare parts	8,551,021	8,691,483	777,366	790,135
801569	8	Cooling towers/parts	420,754	410,990	38,250	37,363

(b) Evapco Europe

873. Evapco Europe paid about \$8,000 in illicit kickbacks to sell about \$92,000 in goods under the OFFP.

874. Evapco Europe caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802188	8	Cooling tower	91,932	92,264	8,357	8,388

18. FiatAvio paid at least \$80,000 in kickbacks.

875. FiatAvio paid at least \$79,962 in illicit kickbacks, but the amount is believed to be higher. FiatAvio made those payments to obtain contracts of more than \$11.5 million in sales.

876. FiatAvio caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Amount	Amount	Amount
1101353	11	Turbine and Compressor Blades	2,770,115	251,820	53,157	
1200850	12	Turbine and Compressor Blades	6,977,812	634,306	63,178	
1200852	12	Turbine and Compressor Blades	1,796,057	163,265	175,880	

19. The Flowserve Defendants paid more than \$645,000 in kickbacks.

877. Together, the Flowserve Defendants paid more than \$645,000 in kickbacks in connection with sixteen OFFP contracts.

878. Flowserve Pompes and Flowserve Corp. admit to paying the following kickbacks:

UN Contract No.	Kickback Paid	Amount of Kickback
DR/08/30	04/26/01	\$28,756.59
DR/08/31	04/26/01	\$77,704.70
DR/08/32	04/26/01	\$19,883.72
DR/09/02	05/12/01	\$166,169.35
SOC/08/177	07/15/01	\$25,899.25
SOC/08/179	07/15/01	\$3,552.52
SOC/09/131	07/15/01	\$1,781.63
SOC/09/185	07/15/01	\$26,552.68
SOC/08/178	07/16/01	\$33,842.08
NGI/08/06	07/25/01	\$74,364.00
NGI/08/33	07/25/01	\$16,011.48
SRC/08/21	08/29/01	\$71,104.01
SRC/09/23	08/29/01	\$15,119.52
DR/08/66	08/30/01	\$31,595.48
GF 11/27	09/23/02	\$45,397.88

(a) Flowserve Pompes

879. Flowserve Pompes paid about \$500,000 in kickbacks.

880. Flowserve Pompes caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830660	8	Spare parts for existing rotating equipment	634,018	708,623	57,635	57,617
830661	8	Pumps and spare parts	141,298	157,618	12,845	12,845
830663	8	Centrifugal pump sets w/ accessories and spares	645,429	725,960	65,006	65,006
830664	8	Centrifugal pumps w/ motors	96,322	108,251	9,544	9,544
830665	8	Centrifugal pumps	244,215	273,762	24,200	24,200
830666	8	Pumps and spare parts	154,058	171,536	15,265	15,411
830667	8	Spare parts for pumps	298,663	333,080	27,149	27,149
830830	8	Pumps complete drive by motors	286,527	346,793	28,397	28,397
830835	8	Spares for existing equipment	656,099	720,858	60,279	59,621

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
930404	9	Pumps and spare parts	15,194	17,304	1,381	1,381
930406	9	Spare parts	226,388	261,384	20,579	20,562
930407	9	Pumps and spare parts	1,450,155	1,755,352	143,800	143,800
930534	9	Replacement of damaged pumps with spares	147,238	177,689	13,635	13,635
120017	12	Vertical condensate water pumps	300,629		27,328	2,740

(b) Flowserve B.V.

881. Flowserve B.V. paid about \$34,000 in kickbacks.

882. Flowserve B.V. caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830464	8	Seals and spares for pumps	521,290	371,133	47,385	34,416

20. The GSK Defendants paid about \$2 million in kickbacks.

883. The GlaxoSmithKline Defendants paid about \$2 million in illicit kickbacks to sell almost \$22 million of medicine under the OFFP.

(a) GlaxoSmithKline Walls House

884. GlaxoSmithKline Walls House paid at least \$834,390 in illicit surcharges to sell more than \$9 million of medicine under the OFFP.

885. GlaxoSmithKline Walls House caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
901566	9	Medicine	9,075,118	9,152,293	825,011	832,027
1200432	12	Medicine	25,986		2,363	2,363

(b) GlaxoSmithKline Egypt SAE

886. GlaxoSmithKline Egypt SAE paid about \$54,000 in illicit surcharges to sell about \$600,000 of medicine under the OFFP.

887. GlaxoSmithKline Egypt caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802377	8	Medicine	604,810	595,730	54,983	54,157

(c) Glaxo Wellcome Export Ltd.

888. Glaxo Wellcome Export Ltd. paid at least \$257,596 in illicit surcharges to sell more than \$2.8 million of medicine under the OFFP.

889. Glaxo Wellcome Export caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802216	8	Medicine	1,137,059	1,109,484	103,369	100,862
802233	8	Ventolin	653,885	616,439	59,444	56,040
802234	8	Medicine	198,499	188,604	18,045	17,146
802366	8	Medicine	126,187	125,143	11,472	11,377
802337	8	Medicine	535,944	539,161	48,722	49,015
901615	9	Medicine	174,937	190,568	17,493	17,493
1000984	10	Medicine	62,298	71,228	5,663	5,663

(d) Glaxo Wellcome SA (South Africa) (PRY) Ltd.

890. Glaxo Wellcome SA (South Africa) (PRY) Ltd. paid about \$20,000 in illicit surcharges to sell about \$220,000 in medical supplies.

891. Glaxo Wellcome (South Africa) caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802557	8	Medicine	243,241	218,194	22,113	19,836

(e) Smithkline Beecham International

892. Smithkline Beecham International paid at least \$834,390 in illicit surcharges to sell more than \$9.1 million of medicine under the OFFP.

893. Smithkline Beecham International caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802557	8	Medicine	243,241	218,194	22,113	19,836

21. The Ingersoll-Rand Defendants paid about \$1.5 million in kickbacks.

894. From approximately 2000 through 2003, the Ingersoll-Rand Defendants entered into OFFP contracts involving approximately \$1,507,845 in kickback payments in connection with sales of industrial equipment to the Hussein Regime. In total, the Ingersoll-Rand Defendants directly and indirectly made kickbacks of approximately \$963,148 and authorized additional payments of \$544,697.

(a) ABG

895. ABG caused kickbacks of about \$228,000 to be paid on four Programme contracts, all of which were in the name of front companies. In addition, ABG agreed to pay kickbacks on the contract with the Baghdad Mayoralty, discussed above, and another contract executed just prior to the invasion of Iraq.

(b) Dresser International

896. Dresser International paid kickbacks of at least \$71,000 to sell about \$797,000 in goods under the Programme.

897. Dresser International caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF	Inland Transportation Fee
			Face Value	Disbursements	Amount	Amount	Amount
801366	8	Cement	54,530	54,884	4,957	4,989	1,200
801367	8	Ammonium sulphate	77,771	76,091	7,070	6,917	
802200	8	Girth gears w/pinions and shafts	476,783	514,916	43,344	46,811	
802679	8	Steam Turbines	679,475		61,769	11,880	

(c) I-R Italiana

898. I-R Italiana paid at least \$292,215 in kickbacks to sell about \$3 million in goods.

899. I-R Italiana caused kickbacks to be paid of the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830139	8	Spare parts	584,785	595,190	53,157	53,157
830173	8	Spare parts for existing compressor/centrif	589,700	601,190	63,178	63,178
930047	9	Equipment and spare parts	1,705,463	1,958,033	175,880	175,880

(d) Thermo King Ireland

900. Thermo King Ireland agreed to pay a kickback on UN Contract 801228, which was ultimately not completed because Thermo King Ireland could not obtain an OFAC license to export US-originating goods to Iraq.

(e) Ingersoll-Rand Benelux

901. Ingersoll-Rand Benelux paid a kickback of about \$260,000 on one Programme contract. The kickback was paid through a third party.

(1) Ingersoll-Rand World Trade

902. Ingersoll-Rand World Trade worked in conjunction with the other Ingersoll-Rand Defendants on their contracts.

22. The Johnson & Johnson Defendants paid about \$857,000 in kickbacks.

903. The Johnson & Johnson Defendants paid at least \$857,000 in illicit kickbacks to sell almost \$10 million of medicine under the OFFP.

(a) Cilag

904. Cilag paid at least \$509,092 in illicit surcharges to sell more than \$6 million of medicine under the OFFP.

905. Cilag caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801406	8	Medicine	500,614	488,389	45,510	43,944
801407	8	Medicine	37,057	36,897	3,369	3,354
801863	8	Medicine	212,331	206,316	19,303	18,756
900868	9	Sultrin	1,179,112	1,289,196	107,180	107,180
900869	9	Eprex	3,657,514	4,050,061	332,463	332,463
1001190	10	Pevisone Cream	37,344	41,339	3,395	3,395

(b) Janssen Pharmaceuticals

906. Janssen Pharmaceuticals paid at least \$348,295 in illicit surcharges to sell about \$3.75 million of medicine.

907. Janssen Pharmaceuticals caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802120	8	Medicine	78,497	75,868	7,136	6,897
802121	8	Medicine	125,694	125,695	11,427	11,427
802195	8	Haloperidol	67,092	63,670	6,099	5,788

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802209	8	Medicine	376,282	371,606	34,207	33,782
802458	8	Medicine	583,987	572,927	53,090	52,084
901725	9	Medicine	97,907	98,471	8,900	8,900
901726	9	Medicine	43,289	51,480	3,935	3,935
1001745	10	Medicine	920,061	1,099,016	83,642	99,911
1001746	10	Medicine	13,611	15,500	1,238	1,238
1001747	10	Medicine	386,110	314,093	35,101	28,554
1001851	10	Medicine	239,574	285,631	21,779	25,966
1100821	11	Supply of drugs	32,523		2,957	6,187
1200376	12	Supply of drugs	1,269,149	692,953	115,377	62,996

23. Kia Motors paid about \$695,000 in kickbacks.

908. Kia Motors paid at least \$695,424 in illicit kickbacks to sell about \$8 million in buses under the OFFP.

909. Kia Motors caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
631056	6	Mini bus	282,000	282,000		
830698	8	Buses with spare parts	7,650,421	7,653,021	695,423	695,424

24. The Liebherr Defendants paid more than \$2.8 million in kickbacks.

910. The Liebherr Defendants paid more than \$2.8 million in kickbacks to sell more than \$30 million in goods under the Programme.

(a) Liebherr Export AG

911. Liebherr Export AG paid \$918,258 in illicit kickbacks to sell more than \$10 million in goods under the OFFP.

912. Liebherr Export caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
800908	8	Wheel loader/parts	2,858,764	2,975,858	259,888	270,533

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802256	8	Crane	1,532,298	1,477,314	139,300	134,301
900876	9	Truck mixers/spares	5,452,795	5,613,166	495,709	510,288
1000245	10	Spare parts	33,100	34,500	3,009	3,136

(b) Liebherr France

913. Liebherr France paid \$1,950,503 in illicit kickbacks to sell more than \$20 million in goods under the OFFP.

914. Liebherr France caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
800949	8	Hydraulic excavators w/spare parts	11,798,097	12,124,571	1,072,459	110,134
801113	8	Truck mixers/spares	5,094,665	5,293,880	463,110	481,218
801114	8	Concrete truck mixer/parts	942,825	861,510	85,704	78,312
802428	8	Crawler excavator	2,236,958	2,245,024	203,343	204,075
901086	9	Truck mixers/spares	798,503	854,882	92,400	84,764

25. The Merck Defendants paid about \$1 million in kickbacks.

915. The Merck Defendants paid at least \$983,000 in illicit kickbacks to sell about \$11.5 million in goods.

(a) Serono Pharma International

916. Serono Pharma International paid at least \$859,001 in illicit kickbacks to sell about \$10 million in medical supplies under the OFFP.

917. Serono Pharma International caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801633	8	Medicine	730,253	712,860	66,387	64,805
801735	8	Medicine	1,363,280	1,309,919	123,935	119,084
801885	8	Medicine	533,631	519,846	48,512	47,259

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802384	8	Medicine	610,615	653,546	55,510	59,413
901512	9	Medicine	568,054	625,061	51,639	51,639
901763	9	Personal	584,200	623,920	53,104	53,104
1001011	10	Medicine	1,637,732	1,887,677	148,885	171,607
1001012	10	Medicine	1,472,000	574,024	133,818	52,184
1001013	10	Medicine	3,500,000	2,638,970	318,182	239,906

(b) Merial

918. Merial paid at least \$124,561 in illicit kickbacks to sell about \$1.5 million in veterinary medical supplies under the Programme.

919. Merial caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
800719	8	Vety-pharmaceuticals	1,265,568	1,306,891	121,896	115,043
901871	9	Vety-drugs	55,515	54,049	5,046	5,047
1001542	10	Vety-pharmaceuticals	49,190	55,000	4,471	4,471

26. Novo Nordisk paid about \$1.4 million in kickbacks.

920. From about January 2001 through April 2003, Novo Nordisk obtained approximately €22 million in contracts to supply insulin and other medicines under the Programme. To obtain these contracts, Novo Nordisk paid \$1,437,946 in illicit kickbacks to the Hussein Regime.

921. Novo Nordisk admits entering into the following Programme Contracts and paying the following kickbacks:

Contract No.	Date	Contract Value	Kickback Paid
802046	30 Jan. 2001	€2,052,736	\$166,318
802047	30 Jan. 2001	€317,407	\$26,194
1000720	15 Sept. 2001	€1,384,548	\$115,572
1000803	24 Sept. 2001	€881,375	\$77,834
1001491	4 Oct. 2001	€805,200	\$64,431
1100115	4 Feb. 2002	€17,878	\$1,403
1100882	15 Apr. 2002	€2,138,118	\$223,108
1101024	27 Apr. 2002	€12,942,438	\$639,550

922. Novo Nordisk caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
802046	8	Medicine	1,881,518	1,829,494	171,047	166,318
802047	8	Medicine	290,932	288,131	26,448	26,194
901385	9	Medicine	1,042,789	1,184,445	94,799	94,799
901386	9	Medicine	359,615	368,998	32,692	33,545
901403	9	Medicine	2,107	2,132	192	192
1000720	10	Insulin	1,271,394	1,361,293	115,572	115,572
1000803	10	Medicine	801,250	873,834	72,834	72,834
100149	10	Medicine	708,803	798,620	64,431	64,431
1100115	11	Medicine	15,438	17,555	1,403	1,403
1100882	11	Medicine	2,092,164	2,454,187	190,197	223,108
1101024	11	Supply of drugs	11,680,901	7,035,053	1,061,900	639,550

27. *Pauwels International N.V. paid more than \$1 million in kickbacks.*

923. Pauwels International N.V. paid more than \$1 million to obtain more than \$11 million in sales under the Programme.

924. Pauwels International admitted to the UN that its contracts included ASSFs, although it denied that the payments were improper.

925. Pauwels International caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801441	8	Transmission and distribution network materials	5,010,088	5,064,972	455,418	457,624
802167	8	Transformer and spare parts	639,381	711,455	58,120	58,120
830081	8	Mobil outdoor substations with spares	5,438,164	5,233,679	494,369	529,369
1001325	10	Transformers; spare parts	830,370	—	75,482	5,000

28. *Railtech International paid at least \$135,000 in kickbacks.*

926. Railtech International paid at least \$135,583 in illicit kickbacks to obtain about \$1,387,000 in sales under the Programme.

927. Railtech International caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801236	8	Welding set	1,478,385	1,387,800	133,582	133,583

29. The Roche Defendants paid at least \$780,000 in kickbacks.

928. The Roche Defendants paid at least \$780,000 in illicit kickbacks to sell about \$5.1 million in goods under the Programme.

(a) F. Hoffman La Roche

929. F. Hoffman la Roche paid at least \$296,225 in illicit kickbacks to sell about \$3.4 million worth of medicine under the Programme.

930. F. Hoffman la Roche caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
900994	9	Medicine	159,454	184,641	14,494	15,915
900995	9	Medicine	258,621	259,980	23,509	23,509
900996	9	Medicine	257,646	264,370	23,420	23,420
900997	9	Medicine	481,026	532,447	43,725	43,725
901742	9	Medicine	126,664	141,873	11,514	11,514
1000602	10	Medicine	42,778	44,605	3,889	3,889
1000603	10	Medicine	96,511	102,993	8,773	8,773
1000604	10	Rivotril	115,183	128,746	10,471	10,471
1000605	10	Riforen	286,494	319,095	26,045	29,009
1000606	10	Riforen	437,929	469,036	39,809	39,809
1000704	10	Medicine	45,349	48,576	4,123	4,123
1000705	10	Rivotril	126,641	134,313	11,512	11,512
1000706	10	Medicine	232,323	268,753	21,120	24,432
100153	10	Medicine	41,079	46,736	3,735	3,735
1200079	12	Medicine	12,513	13,781	1,138	1,253
1200081	12	Medicine	834,784	452,501	75,890	41,136

(b) Roche Diagnostics GmbH

931. Roche Diagnostics GmbH paid at least \$184,618 to sell about \$1.7 million in medical equipment under the Programme.

932. Roche Diagnostics caused kickbacks on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
901916	9	Batteries	2,031,000	1,720,878	184,618	184,618

30. Rohm and Haas France S.A. paid about \$64,000 in kickbacks.

933. Rohm and Haas France, S.A. paid about \$64,000 in illicit kickbacks to sell about \$700,000 in chemicals under the Programme.

934. Rohm and Haas France caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
100780	10	Resins	497,781	571,325	45,253	51,939
100781	10	Resins	109,683	134,991	9,971	12,272

31. Secalt S.A. paid at least \$351,522 in kickbacks.

935. Secalt, S.A. paid at least \$351,522 in illicit kickbacks to sell more than \$4 million in goods under the Programme.

936. Secalt caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801310	8	Tirfor	274,536	271,677	24,955	23,000
901189	9	Mechanical and electrical machinery and tools	4,700,855	3,833,740	427,350	348,522

32. The Siemens Defendants paid at least \$1.5 million in kickbacks.

937. The Siemens Defendants paid at least \$1.5 million in illegal kickbacks.

(a) Siemens-France

938. Siemens-France paid at least \$321,256 in kickbacks.

939. Siemens-France caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
702664	7	Control protection and measuring system	96,611	109,177	8,782	8,782
801337	8	Spare parts	1,994,424	2,042,563	181,293	176,776
801930	8	Turbine system equipment; spare parts	493,286	510,459	44,840	44,840
802005	8	Pumps, compressors and rotary machines	44,455	43,117	4,124	4,124
802006	8	Telecommunications equipment	15,335	14,874	1,394	1,396
802007	8	Telecommunications equipment	423,536		38,493	1,833
802009	8	Control protection and measuring system	43,124	44,112	3,962	3,962
802268	8	Circuit breakers w/spares	703,669	738,517	63,965	63,965
802393	8	Spare parts	89,808	96,271	8,164	8,164
901462	9	Control, measurement and protection system with spares	31,138	33,807	2,831	2,831
1200846	12	Control protection and measuring system	671,537	—	61,043	4,583

(b) Siemens-Turkey

940. Siemens-Turkey obtained 20 contracts under the OFFP and agreed to pay more than \$6.1 million in kickbacks to obtain them. At least \$1.2 million of that amount was actually paid, and if the kickback process worked according to plan, all \$6.1 million was paid.

941. Siemens-Turkey caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
702892	7	Transformers	115,321	—	10,484	2,000
801541	8	Switch yard equipment and accessories	468,232	444,837	42,562	42,559
1000844	10	Communications equipment/supplies	660,195	760,564	60,015	60,859
1101329	11	Control, measurement and protection systems w/spares	211,347	212,256	19,212	469
1102002	11	Switch gear and spare parts	1,490,084	—	135,450	10,000
1102013	11	Power supply equipment	89,283		8,116	1,000
1200420	12	Circuit breakers w/spares	277,089		25,190	2,956
1200519	12	Switch gear and spare parts	147,183		13,380	1,281
1200571	12	Digital three phase energy meters	22,950		2,086	196
1200572	12	Circuit breakers	819,282		74,474	6,849
1200574	12	Relays	162,204		14,745	4,892
1200855	12	Circuit breakers w/spares	570,742	—	51,882	3,000

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
1300342	13	Substation equipment and materials	47,775,384	—	4,342,865	49,179
1300428	13	Circuit breakers w/spares	1,909,013		173,534	16,900

(c) Siemens-Osram

942. Siemens-Osram paid at least \$85,673 in kickbacks in connection with six contracts under the OFFP. More may have been paid in the form of inland transportation fees.

943. Siemens-Osram caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
730527	7	Spare parts for street lighting	79,162	79,162	7,197	3,250
730528	7	Electrical lamp, lamp fitting and access	59,609	59,609		
730985	7	Electrical equipment, materials	84,642	—	7,752	7,752
830186	8	Lamps and lighting fixtures w/lamps, replacement of damaged electrical parts in substations	107,342	106,629	9,758	9,758
901649	9	Metal halid lamp	413,222	413,998	37,563	37,563
930139	9	Electrical material and equipment for general maintenance	297,392	326,968	27,350	27,350

33. Solar Turbines Europe S.A. paid about \$510,000 in kickbacks.

944. Solar Turbines Europe, S.A. paid at least \$510,056 in illicit kickbacks to sell more than \$4 million in goods under the OFFP.

945. Solar Turbines Europe caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
730926	7	Rehab. of compressor station	422,322	443,357	38,393	38,393
830510	8	Spares for solar gas compressor	371,829	384,544	35,240	35,240
830527	8	Spares for solar gas compressor	296,376	281,754	27,966	27,966
830832	8	Spare parts for solar turbines	35,298	38,579	3,209	3,209
930073	9	Solar gas turbine	776,083	576,655	42,429	42,429
930613	9	Service contract for overhaul of solar gas turbines	1,572,000	—	142,895	142,895
930636	9	Gas turbine	608,623	707,487	64,312	64,312

Contract	Phase	Goods Category	Contract		Paid ASSF	Levied ASSF
			Face Value	Disbursements	Amount	Amount
1030337	10	Repair of complete assy., solar gas turbine	535,415	591,891	53,804	53,804
1030338	10	Spares for solar turbine	317,776	341,563	31,049	31,049
1030339	10	Spares for solar turbine	248,915	273,941	24,902	24,902
1030683	10	Spares for solar turbine	399,807	504,459	45,857	45,857

34. St. Jude paid at least \$642,983 in kickbacks.

946. St. Jude paid at least \$642,983 in illicit kickbacks denominated as ASSFs to sell more than \$7.6 million in medical supplies, including heart valves, under the OFFP.

947. St. Jude caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Paid ASSF	Levied ASSF
			Face Value	Disbursements	Amount	Amount
801424	8	Medical appliances; medical equipment	756,489	722,349	68,772	65,668
801425	8	Medical appliances; medical equipment	2,447,639	2,357,326	222,513	214,302
801854	8	Medical equipment and appliances	157,324	154,565	14,302	14,051
1000701	10	Medical equipment and appliances	3,838,887	4,372,802	348,962	348,962

35. The Sulzer Defendants paid about \$505,000 in kickbacks.

948. The Sulzer Defendants paid at least \$505,000 in illicit kickbacks to sell about \$6 million in goods under the Programme.

(a) Sulzer Burckhardt

949. Sulzer Burckhardt paid at least \$13,130 in illicit kickbacks to sell \$155,358 in goods under the OFFP.

950. Sulzer Burckhardt caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Paid ASSF	Levied ASSF
			Face Value	Disbursements	Amount	Amount
900605	8	Spares for compressors	144,444	155,358	13,130	13,130

(b) Sulzer Pumpen

951. Sulzer Pumpen paid at least \$236,354 in illicit kickbacks to sell more than \$3 million in goods under the OFFP.

952. Sulzer Pumpen caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830842	8	Replacement pumps with spares	196,442	197,068	16,457	18,063
830562	8	Replacement of damaged pumps with spares	338,781	390,110	30,864	32,457
830843	8	Replacement of damaged pumps with spares	1,390,274	1,660,054	126,385	124,300
930457	9	Replacement of damaged pumps with spares	679,252	806,353	61,744	61,744

(c) Sulzer Turbo Ltd.

953. Sulzer Turbo Ltd. paid at least \$256,760 in illicit kickbacks to sell about \$3 million in goods under the OFFP.

954. Sulzer Turbo caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
730800	7	Rotor repaired of gas turbine and its import back	452,222	492,140	41,107	41,107
830113	8	Compressor spare parts	1,944,860	2,093,793	178,560	182,293
830850	8	Spares for existing equipment	359,465	399,450	36,360	36,360

36. The Textron Defendants paid about \$650,539 in kickbacks.

955. The Textron Defendants paid at least \$650,539 in kickbacks in connection with the sale of humanitarian goods under the OFFP.

956. The profits on these contracts were \$1,936,926.

(a) DB Guinard Pumps

957. DB Guinard Pumps paid about \$6,000 in kickbacks.

958. DB Guinard Pumps caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
830855	8	Pumps and spare parts	65,298	70,607	5,936	5,936

(b) DB France

959. DB France made more than \$531,000 in illicit ASSF payments through a consultant in connection with nine of its ten Programme contracts.

960. DB France authorized, but did not pay, an additional \$35,000 in connection with a tenth sales contract.

961. DB France caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF	Inland Transportation Fee
			Face Value	Disbursements	Amount	Amount	Amount
801812	8	Gear boxes	95,023	91,237	8,638	8,294	
801815	8	Gear boxes	578,731	602,723	52,622	54,803	
802547	8	Spare parts	40,528	40,023	4,476	4,476	
830513	8	Pumps	438,897	484,944	39,895	39,896	
900555	9	Couplings	227,356	222,503	20,669	11,922	
900608	9	Spare parts	17,905	17,512	2,695	2,695	
901213	9	Mechanical equipment	1,900,248	2,227,444	172,750	202,495	2,400
1000164	10	Couplings	260,322	284,964	27,890	30,530	
1000248	10	Gear boxes	61,466	68,875	5,604	5,604	
1000322	10	Gear boxes	897,192	1,037,223	85,470	98,809	

37. The Volvo Defendants

962. The Volvo Defendants paid approximately \$6,206,331 in kickback payments to the Hussein Regime.

(a) Renault Trucks

963. Renault Trucks paid about \$150,000 in kickbacks.

964. Renault Trucks caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801188	8	Recovery truck	2,087,304	2,013,730	189,755	183,066
801190	8	Truck tractors	20,599,139	20,190,575	1,872,649	1,835,507
801191	8	Truck	4,887,525	4,682,714		
801192	8	Tipper truck	9,090,708	8,750,905	826,428	795,537
801283	8	Lorry/parts	496,835	423,464	45,167	38,497
801294	8	Fuel tanker truck/parts	6,904,288	6,510,436	627,663	591,858
801295	8	Lorry/parts	6,538,844	6,256,763	594,440	568,797
801501	8	Truck cranes w/spares	3,298,394	3,464,362	299,854	314,942
801502	8	Truck cranes w/spares	815,919	857,214	74,174	77,929
801905	8	Tanker/parts	622,755	670,257	56,617	60,935
801910	8	Garbage trucks/spare parts	793,658	776,425	72,149	70,582
802342	8	Tanker and spare parts	1,309,496	1,478,244	119,035	119,859
830591	8	Spare parts for tractors	476,603	547,755	43,327	43,328
900947	9	Projector	180,857	207,704	19,210	22,062
900948	9	Garbage truck/spare parts	303,686	362,356	30,962	36,943
900949	9	Cherry picker vehicles	496,149	651,457	51,436	67,537
930319	9	Spare parts for tractors	270,820	306,153	24,618	24,619
930506	9	Spare parts for vehicle; equipment	300,235	322,563	27,291	27,292
1000200	10	Truck tractors	15,897,523	15,934,097	1,445,229	1,448,554
1000465	10	Truck	2,849,098	3,247,559	259,009	295,233

(b) Renault A&S

965. Renault A&S paid about \$150,000 in kickbacks.

966. Renault A&S caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
900879	9	Tractor/spare parts	1,646,626	1,968,505	158,434	149,679

(c) Volvo Construction

967. Volvo Construction paid about \$317,000 in kickbacks.

968. Volvo Construction caused kickbacks to be paid on the following Programme contract:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
901216	9	Wheel loader/parts	6,109,363	6,438,504	555,397	317,336

38. The Weir Group paid about \$4.5 million in kickbacks.

969. The Weir Group paid about \$4.5 million in illicit payments to the Hussein Regime.

970. The Weir Group caused kickbacks to be paid on at least the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
730541	7	Mather and platt centrifugal pump/accessories	1,171,007	1,171,007		
800972	8	Spare parts for pump sets	10,866,210	11,053,747	987,788	987,788
930195	9	Control and monitoring instruments for cluster manifolds	655,905	743,011	59,628	64,697
930196	9	S/p for main crude oil pump	389,936	436,793	35,449	36,040
930197	9	Spare parts	101,535	118,225	9,230	9,385
930219	9	Spare parts	3,224,782	3,709,264	319,594	322,229
1230248	12	Spare parts for pumps	2,295,116	-	208,637	208,637

39. Woodhouse paid at least \$593,000 in kickbacks.

971. Woodhouse paid at least \$593,000 in illicit kickbacks to sell more than \$15 million in oil equipment under the OFFP.

972. Woodhouse caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF	Inland Transp. Fee
			Face Value	Disbursements	Amount	Amount	Amount
830122	8	spares for drilling and workover rigs	1,817,324	1,872,122	165,195	165,195	
830123	8	equipment for drilling and workover rigs	1,572,018	1,632,098	147,897	134,331	39000
830339	8	cement additives	727,644	-	66,145	50,672	
830340	8	equipment and accessories for oil well cementing laboratories	13,852	13,554	1,259	1,260	
830341	8	acid additives	185,056	212,769	16,822	16,823	2700
830342	8	drilling fluid materials and cement additive	87,311	100,386	7,937	7,937	900
830482	8	lighting fittings	89,825	97,268	8,164	8,165	

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF	Inland Transp. Fee
			Face Value	Disbursements	Amount	Amount	Amount
930259	9	spare parts and equipment	1,053,775	1,194,630	95,798	94,015	600
930385	9	cement and additives	382,881	409,946	34,805	34,805	
930583	9	drilling bits and nozzles	710,095	755,044	64,549	64,549	
1030280	10	Tubing	76,652	86,821	6,968	6,967	600
1230052	12	spare parts and accessories	55,248	-	5,022	1,371	

40. *York paid about \$650,000 in kickbacks.*

973. York paid approximately \$647,110 in illicit kickbacks in return for the award of OFFP contracts worth approximately \$7 million.

974. York caused kickbacks to be paid on the following Programme contracts:

Contract	Phase	Goods Category	Contract		Levied ASSF	Paid ASSF
			Face Value	Disbursements	Amount	Amount
801559	8	Compressor	1,236,379	1,209,017	112,398	109,911
801608	8	Spare parts	1,669,457	1,608,940	151,769	146,267
900834	9	Air conditioner	464,488	447,749	42,221	32,482
900835	9	Spare parts	231,522	248,922	22,989	22,277
901296	9	Air cooled package units with spares	40,279	46,731	4,040	3,923
1100131	11	Air conditioners/spare parts	3,232,323	3,655,054	293,824	332,250

VII. Wrongful Actions of the Escrow Bank and its Affiliates

975. In 1996, the United Nations selected BNP, a French bank, to serve as the Escrow Bank under the OFFP.

A. The Banking Agreement

976. On September 12, 1996, the UN and BNP executed an Agreement for Banking Services, setting forth BNP's role in the Programme (the "Banking Agreement").

1. *The Banking Agreement sets forth BNP's agreement to participate in the Programme.*

977. The creation and function of the Escrow Account was an integral part of the Programme.

978. BNP agreed to fulfill that integral role: "The Bank shall open the account provided for in SCR 986 on behalf of the United Nations for the receipt of funds and for the making of payments pursuant to SCR 986."

979. The Banking Agreement obligated BNP to do, among other things, the following:

- (1) establish and manage the Escrow Account;
- (2) issue letters of credit for the purchase of humanitarian goods under the Programme;
- (3) confirm letters of credit issued by banks retained by buyers of oil under the Programme, and
- (4) conform its conduct to Resolution 986, the MOU, and the rules and procedures for review and approval of transactions under the Programme.

BNP's Chief Executive Officer signed the Banking Agreement.

980. The Banking Agreement was a binding agreement and part of a humanitarian relief program intended to benefit the Republic of Iraq and the Iraqi people. Indeed, the Agreement's core purpose was to protect the interests of the Republic of Iraq and the Iraqi people from the corrupt and wrongful intentions of the Hussein Regime.

981. Over the course of the Programme, BNP confirmed all of the letters of credit for the \$64.2 billion in oil purchases under the Programme, the proceeds of which were deposited into the Escrow Account, and issued all of the letters of credit for the purchase of \$34.5 billion in humanitarian goods from the Escrow Account.

2. The Banking Agreement obligated BNP to enforce all Programme rules.

982. The Banking Agreement called for far more than the provision of standard banking services. Due to BNP's central role in the Programme and the protection of the Iraq Sanctions Program, the Banking Agreement placed specific and direct duties on BNP to enforce and monitor compliance of all Programme rules.

983. The Banking Agreement begins by noting that "it is essential to the United Nations that the account and the funds and assets therein, and all connections, data and information relating thereto, be secure from misuse and from unauthorized access, use, tampering or intrusion and that the Services rendered in connection with such accounts, funds, assets and transactions be reliable and secure."

984. BNP expressly promised to work toward that end: "The Bank shall refrain from any action which is inconsistent with the terms and conditions of this Agreement, whether express or implied, or which it knows or has reason to know may adversely affect the United Nations, and shall fulfill its commitments with the fullest regard for its undertakings in this Agreement."

985. Also: "The Bank shall administer the United Nations Iraq Account and perform the Services in full conformity with the terms and conditions of this Agreement."

986. The Banking Agreement also stated: "The procedures and requirements set forth in SCR 986, the Memorandum of Understanding and the 661 Committee Procedures constitute essential and fundamental terms and conditions of this Agreement."

3. BNP agreed to ensure that the Escrow Account would be managed according to all Programme rules.

987. The Bank had specific and direct duties not to allow actions in contravention of the Programme's goals.

988. In fact, BNP expressly guaranteed: "The proceeds of the sale of Iraq's petroleum and petroleum products shall not be diverted from the purposes laid down in SCR 986."

989. Any transfers by BNP of funds in the Escrow Account made in violation of Programme rules was expressly *ultra vires*. “The Bank shall have no power or authority to pay, transfer, assign, hypothecate, negotiate, pledge or otherwise dispose of or deliver any funds or other assets from time to time held by the Bank pursuant to this Agreement, in the United Nations Iraq Account or otherwise, to any person or entity, whether Governmental or otherwise, except in strict accordance with the express terms and conditions of this Agreement.”

990. BNP promised particularly not to take any instructions from any person “in or acting on behalf of the Government of Iraq, or representing persons or entities in Iraq.”

991. BNP assured the compliance of its employees as well: “The Bank shall be responsible for the professional and technical competence of its employees and will select, for work under this Agreement, reliable individuals who will perform effectively in the implementation of this Agreement, and conform to a high standard of moral and ethical conduct.”

992. Finally, BNP agreed to hold the Escrow Account harmless from any wrongful acts, including its negligence or any transfers made in violation of the Programme rules: “In addition to and without limiting the foregoing, the Bank shall be liable for loss of or damages to funds or other property or assets held by it in connection with the performance of this Agreement, howsoever caused by any breach of or failure to perform this Agreement or any negligence or willful misconduct of the Bank, its employees, agents, servants or subcontractors, including but not limited to theft, misappropriation, fraud or misfeasance.”

4. *BNP’s US license to deal with assets of a State Sponsor of Terrorism also restricted its ability to act outside Programme guidelines.*

993. BNP’s conduct was further restricted by the provisions of its license to operate issued by the United States Department of Treasury’s OFAC.

994. BNP needed an OFAC license, because Iraq had been officially listed as a State Sponsor of Terrorism. As a result, during the period of the Programme, United States law required

any person or entity seeking to transfer Iraqi assets to obtain authorization to do so from OFAC, 31 C.F.R. § 575.201(a); 31 C.F.R. § 575.801 (licensing procedure).

995. Since the funds in the Escrow Account were Iraqi assets held in the United States, any transfer of them required an OFAC license.

996. OFAC issued a license to BNP (the “OFAC License”), permitting BNP to, among other things, open, maintain, and administer the Escrow Account. The OFAC License required BNP to comply with the Iraq Sanctions Program, the Banking Agreement, Resolution 986, the MOU, and other relevant United Nations Security Council Resolutions or guidance.

997. The OFAC License limited BNP’s authority to make payments from the Escrow Account to payments made in conformity with the Programme. In addition, the OFAC License required all parties to the OFAC License to comply with all regulations, rulings, orders and instructions issued by the Secretary of the Treasury pursuant to section 203 of the International Emergency Economic Powers Act (“IEEPA”), 50 U.S.C. §§ 1701-1706, and section 5 of the United Nations Participation Act, 22 U.S.C. § 287c (the “UNPA”).

998. The OFAC License was subject to the terms of Executive Order Nos. 12722 and 12724, and the Sanctions Regulations.

999. Unauthorized transfers of Iraqi assets were null and void. 31 C.F.R. § 575.202.

1000. Therefore, transfers made in violation of Programme rules were void.

1001. Since the Banking Agreement required BNP to indemnify against losses to the Escrow Account from violations of the Agreement, which included Programme rules, BNP is obliged to return improperly transferred funds to the Escrow Account.

5. The Banking Agreement required BNP to maintain transparency on all Programme transactions.

1002. The Banking Agreement required BNP to comply with Resolution 986 and the other UN policies and regulations governing the OFFP.

1003. In particular, BNP was required to maintain transparency of the transactions in which it participated and to provide the UN overseers with “full transaction details.”

1004. BNP agreed that it would issue LOCs only “on behalf of its customers who are approved purchasers of Iraqi petroleum and petroleum products” and that it would not “sell, assign or transfer any LOC to any person or entity.”

1005. Resolution 986, incorporated into the Banking Agreement, required in part: “Approval by the Committee established by resolution 661 (1990), in order to ensure the transparency of each transaction and its conformity with the other provisions of this resolution ..., including details of the purchase price at fair market value”

1006. Pursuant to the MOU, also incorporated into the Banking Agreement, the OFFP allowed for the purchase of “medicine, health supplies, foodstuffs, and material supplies for essential civilian needs of the Iraqi population throughout the country,” but required that such purchases “follow normal commercial practice and be on the basis of the relevant resolutions of the Security Council and procedures of the 661 Committee.” MOU at ¶19. For a sales contract to be approved, the contracting party was required to “submit all relevant documentation, including contracts, for all goods to be exported under the Resolution to the 661 Committee....” MOU at ¶22.

1007. The 661 Committee procedures mirrored the MOU requirements: an applicant was to provide “all relevant documentation, including the concluded contractual arrangements.” Procedures Section III, at ¶30.

1008. Thus, BNP had the express contractual duty to disclose all information in its possession to the UN.

1009. BNP intentionally failed in that duty.

B. Issuing of Letters of Credit for Oil Purchasers – the Conflict of Interest

1010. In addition to confirming letters of credit for humanitarian purchases, the Banking Agreement also allowed BNP to issue letters of credit on behalf of the purchasers of oil who had to secure payment for the purchase.

1011. BNP availed itself of this opportunity and ultimately issued approximately 70% of all letters of credit for oil transactions during the course of the OFFP, which equated to the issuance of \$45.7 billion in letters of credit to oil purchasers.

1012. BNP issued the following LOCs:

BNP's Letter of Credit Issuance by Branch, Subsidiary, or Affiliate

BNP by City	Number of L/Cs	Value of L/Cs
Geneva	1,224	\$25,897,061,250
Paris	495	\$9,716,040,610
London	172	\$3,507,013,659
Milan	60	\$856,101,638
Hong Kong	52	\$1,157,795,138
Basel	36	\$727,568,066
Other (13 branches)	195	\$3,905,122,639
Total BNP	2,234	\$45,766,703,001
Total Programme	3,120	\$64,181,293,181
% of BNP to Total Programme	71.6%	71.3%

1013. BNP earned an estimated \$30 million for issuing these letters of credit to oil purchasers.

1014. More important than the \$30 million, however, was the opportunity for BNP to create and to solidify business relationships with the oil purchasers, who were generally large companies. Those business relationships were far more valuable than the fees BNP could earn by doing its job under the Banking Agreement.

1015. BNP's financial opportunities from issuing letters of credit to oil purchasers created the real and substantial possibility of a conflict of interest between BNP's duties as holder and manager of the Escrow Account and its duties to its other customers, the oil purchasers.

1016. Unfortunately for the Iraqi people, the conflicts arose, and, like the other Defendants, BNP chose money over its duties.

C. BNP's Entry into the Conspiracy to Withhold Information from the UN

1017. In many cases, oil purchases under the Programme were made through intermediaries and financed by larger, more established companies. This was done for a variety of reasons, including (a) that the holder of the right to buy oil did not have the credit to finance the transaction and (b) to hide the payment of the illegal surcharges, or, in some cases, both.

1018. Intermediaries were also an integral part of the scheme to use oil allocations as a means of rewarding allies of the Hussein Regime for their support.

1019. The mere fact that an intermediary was involved in the oil transactions was a material fact, because the presence of an intermediary necessarily means that the Programme was not getting full market value (the intermediary is getting a part of the gain). For this reason, most large sellers of oil deal exclusively with end users.

1020. The use of intermediaries in many cases also violated the standard terms of the oil purchasing contracts, which prohibited assignments without approval of the 661 Committee.

1021. BNP's contract also prohibited the issuance of LOCs to entities that were not approved purchasers under the Programme.

1022. To further the interests of its commercial customers and therefore its own commercial interests, BNP agreed with many of its customers to hide the fact that they were financing the purchase of oil under the Programme by others.

1023. BNP's cooperation with the Oil Purchasing Defendants to hide material information from the UN was a direct breach of UN regulations governing the Programme and the Banking Agreement.

1024. BNP knew from the information it received that oil purchasers were paying a substantial premium over the OSP. BNP did not forward that material information to the 661 Committee.

1025. For example, in May 2001, BNP Geneva agreed with Vitol to conceal Vitol's participation in a purchase nominally made by Al-Rasheed International Cooperation. So, BNP Geneva failed to disclose Vitol's involvement to the UN and to BNP.

1026. In 2001, BNP agreed with Glencore International AG ("Glencore") to hide Glencore's participation in a transaction nominally involving the Council for Trade and Economic Cooperation with Middle East and North Africa Countries ("ACTEC"), which had received an oil allocation jointly with "Russia – Communist Party." Glencore wrote to BNP: "We repeat that Glencore International AG's name must not appear on any correspondence sent to third parties We remind you that there must be absolutely no mention of the name Glencore International AG."

1027. BNP also agreed with Glencore to include a term in the LOC issued in the name of ACTEC that the Letter of Credit was not assignable and not transferable. This condition was required by the UN regulations. BNP, however, knew Glencore's concealed participation was essentially a transfer of the letter of credit, and therefore, that the regulations and their purposes were being violated.

1028. The ACTEC/Glencore transaction, alone, accounted for more than \$1.1 million in illicit surcharges paid to the Hussein Regime and diverted from humanitarian aid.

1029. In February 2001, the Hussein Regime granted a concession to lift two million barrels of Iraqi oil to Bulf Drilling and Oil Services ("Bulf").

1030. Bulf, through an agent, turned to Texaco Inc. (now Chevron, so hereinafter referred to as Chevron) to finance the purchase.

1031. In March 2001, Chevron requested that BNP open a line of credit for the purchase of one million barrels of oil. The letter of credit, however, was to be in the name of Bulf, despite the fact that Chevron had been granted the full authority to move and dispose of the oil.

1032. This transfer of authority to Chevron violated the provisions of Programme's regulations, which prohibited transfers of oil allocations absent UN approval.

1033. Despite its direct duties to prevent such violations, BNP opened two letters of credit for Chevron, in March and April 2001. In both cases, Chevron requested that BNP issue the letters of credit in Bulf's name alone, further violating UN regulations and the Banking Agreement.

1034. BNP and Chevron knew those letters of credit were being forwarded to the United Nations for approval and knew those letters of credit were materially misleading, were not commercially reasonable, and violated UN regulations.

1035. Neither BNP nor Chevron informed the United Nations of Chevron's role.

1036. From February 8, 2001 to November 25, 2001, these transactions involved the payment of \$490,790 in illicit surcharges, reducing the humanitarian assistance to the Iraqi people.

1037. During these and similar transactions, BNP knew misleading disclosures were being made to the UN to obtain approvals for the transaction, but agreed to participate in the violation.

1038. BNP's failures to disclose material information to the UN were not limited to oil sales under the Programme. A Congressional Hearing reports that BNP admits that in at least 403 instances BNP made payments from the UN Escrow Account to entities other than the named beneficiaries of the LOCs. In other words, BNP made payments of Escrow funds without proper authorization from the United Nations.

1039. Moreover, BNP's own disclosures to the United Nations were knowingly false and misleading; they failed to disclose the real parties in interest. BNP made those disclosures by fax, telephone, and email.

D. Breach of the Banking Agreement

1040. BNP breached the Banking Agreement by, among other things, concealing material information from its disclosures to the UN, including the actual purchasers of oil and that intermediaries were profiting from the humanitarian Programme.

1041. BNP's agreement to keep material information from the UN violated its contractual duties.

1042. As concluded in the UN Report, "the failure to disclose the name of the third-party purchasers of oil resulted in a lack of transparency between BNP offices, as well as between BNP and the United Nations. This was contrary to the obligations the United Nations imposed on the Bank by the Banking Agreement."

1043. BNP also failed to fulfill the procedural requirements of its contracts. For example, according to a Congressional Hearing Report, in 2000 and 2001, "BNP auditors reported that the bank's operating procedures were out of date as of January 1997, soon after the program began and that the flow of paperwork, according to these audits, was even at times irrational."^{*}

1044. BNP's operating procedures were thus insufficient well before the kickback scheme began.

1045. The Republic of Iraq and the Iraqi people were third party beneficiaries of the Banking Agreement. The Banking Agreement and the incorporated Programme rules were directly intended to benefit and to protect the Republic of Iraq and the Iraqi people from the corrupt and illegal intentions of the Hussein Regime and to ensure that all humanitarian funds went to their intended beneficiaries (the Iraqi people).

1046. The entire purpose of the Escrow Account and the role of BNP was to protect the plaintiffs here. When BNP failed in that role, it became liable for the damage to the Iraqi people and nation.

1047. Indeed, BNP agreed to hold the Escrow Account harmless from any of its violations, and the Escrow Account is property of the nation.

1048. As part of the agreement to indemnify the Escrow Account, BNP is liable to return all funds transferred from the Escrow Account in violation of the Programme or BNP's OFAC License. Transfers made in violation of Programme rules were *ultra vires* under the Banking Agreement and void under United States law. BNP should be required to refund all payments made outside the Programme rules to the Escrow Account.

1049. At least the following surcharge payments were made through BNP:

Examples of Surcharges that Flowed through BNP

Company Name	BNP Branch or Affiliate	Date of Surcharge Payment	Recipient	USD Amount	Euro Amount
Ben Hur (affiliate of African Middle East Petroleum)	UEB Geneva	October 17, 2001	SOMO controlled account, Jordan National Bank, Amman		€177,978.00
Glasford Shipping Limited	BNP Hong Kong	February 21, 2001	SOMO controlled account, Transbank, Beirut	\$227,358.00	
Glasford Shipping Limited	BNP Hong Kong	November 30, 2001	SOMO controlled account, Transbank, Beirut	\$1,777,970.40	
Glasford Shipping Limited	BNP Hong Kong	June 6, 2002	SOMO controlled account, Transbank, Beirut		€1,235,370.61
Italtech	UEB Geneva	April 19, 2001	Al-Wasel and Babel, Abu Dhabi Commercial Bank		€1,531,943.00
Italtech	UEB Geneva	April 23, 2001	Al-Wasel and Babel, Abu Dhabi Commercial Bank		€2,258,341.00
Italtech	UEB Geneva	April 30, 2001	Al-Wasel and Babel, Abu Dhabi Commercial Bank		€1,717,518.00
Italtech	UEB Geneva	May 3, 2001	Mohammed Ibrahim, Arab Bank, Geneva	\$200,000.00	
Taurus (Identity masked by UEB Geneva)	UEB Geneva	September 20, 2001	SOMO controlled account, Transbank, Beirut	\$230,220.90	
Taurus (Identity masked by UEB Geneva)	UEB Geneva	October 16, 2001	SOMO controlled account, Transbank, Beirut	\$130,000.00	

Taurus (Identity masked by UEB Geneva)	UEB Geneva	October 25, 2000	SOMO controlled account, Transabank, Beirut	\$160,000.00
Taurus	UEB Geneva	October 26, 2000	SOMO controlled account, Transabank, Beirut	\$200,000.00
Scandinavian T. Ltd.	UEB Geneva	October 20, 2000	SOMO controlled account, Transabank, Beirut	\$100,000.00
Scandinavian T. Ltd.	UEB Geneva	October 24, 2000	SOMO controlled account, Transabank, Beirut	\$100,000.00
Scandinavian T. Ltd.	UEB Geneva	November 6, 2000	SOMO controlled account, Transabank, Beirut	\$100,000.00
		Total		\$3,225,549.30 €6,921,150.61

E. BNP's Participation in the Illicit Surcharges

1050. BNP was involved in the transfer of approximately \$10 million in illicit surcharges paid to the Hussein Regime.

1051. BNP failed to review those transactions adequately and either knew or should have known the transfers were wrongful.

F. BNP's Breach of its Fiduciary Duties

1052. As holder and manager of the Escrow Account and pursuant to the terms of the Banking Agreement, BNP owed fiduciary duties to the Republic of Iraq and the Iraqi people.

1053. BNP was not merely holding funds; it had agreed to protect those funds from unauthorized transactions in violation of Programme rules, all of which focused on ensuring that Programme funds were not diverted from their humanitarian purposes.

1054. BNP also owed fiduciary duties to the United Nations. The Republic of Iraq and the Iraqi people were third party beneficiaries of the duties owed the United Nations, because the duties were created by a binding contract expressly intended to benefit directly and principally the Republic of Iraq and the Iraqi people.

1055. As described above, BNP breached those duties when it allowed its conflicts of interest to subvert its duties to the Republic of Iraq and the Iraqi people and when it placed the aims, including the illicit aims, of its commercial customers over those of the Republic of Iraq and to the Iraqi people.

1056. As manager of the UN Escrow Account, BNP had the fiduciary duty to disclose all material information in its possession to the United Nations. This duty included the obligation to disclose information about any known fraud or other illicit conduct being committed in relation to the Programme.

1057. In brief, BNP had the duty to communicate to the UN all knowledge acquired in the course of its agency with respect to material facts that might have affected the UN's decision as to any transaction under the Programme.

1058. BNP knew the UN and, to an even greater extent, the Iraqi people were relying on BNP's protection from illicit conduct of the Hussein Regime.

1059. BNP wholly failed to fulfill its duty to disclose. In particular, BNP's agreements with its commercial customers to keep information from the UN violated BNP's disclosure duties. The other BNP Defendants aided and participated in those breaches.

1060. BNP has denied that it owed any fiduciary duties to the Republic of Iraq or the Iraqi people.

1061. Until the publishing of the UN Report in October 2005, the Republic of Iraq and the Iraqi people had no way of knowing that BNP rejected its fiduciary duties under the Banking Agreement and that it had breached its fiduciary duties.

G. BNP's Participation in the Conspiracy to Corrupt the Programme

1062. BNP's actions were not mere breaches of contract or negligence in its oversight responsibilities.

1063. BNP actively joined and supported the conspiracy by agreeing to hide the participation of oil financiers, by agreeing to hide the violations of the end-user requirements, and by failing to inform the UN of all of the Programme violations known to BNP. If BNP had done so, the conspiracy would have been curtailed, if not stopped. But BNP, like the other Defendants, chose financial gain over the dictates of its corporate conscience, its contractual obligations, its fiduciary duties, and the law.

H. BNP's Earnings – More than \$200 million

1064. BNP earned an estimated \$173 million in fees for its services pursuant to the Banking Agreement.

1065. BNP earned an additional estimated \$30 million for providing LOCs to oil purchasers.

1066. BNP's earnings from the relationships it forged by allowing oil purchasers to corrupt the Programme rules are unknown at this time.

VIII. Conspiracy and Interrelation Among the Defendants

A. The Defendants' Participation in the Programme

1067. All of the Defendants voluntarily agreed to participate in the Programme.

1068. All of the Defendants voluntarily agreed to abide by all Programme rules, including the requirements of Security Council Resolution 986, the MOU, and the procedures established by the 661 Committee and the OIP.

1069. The Defendants' roles in the Programme were integral to the Programme's operations. Without oil sales, humanitarian purchases, and an Escrow Account, the Programme would have collapsed.

1070. The Defendants' roles were also integral to the corruption of the Programme.

1071. If the Oil Purchasing Defendants had not agreed to subvert the Programme by paying surcharges and hiding the extensive use of unproductive middlemen, the corruption of the oil side of the Programme would have been impossible.

1072. If BNP had not agreed with the Oil Purchasing Defendants to hide the use of middlemen from the UN, the same would have been true.

1073. If the Vendor Defendants had not agreed to pay kickbacks, the corruption of the purchasing side of the Programme would have been impossible.

B. The Conspiracy Among the Defendants and the Hussein Regime

1074. The Defendants were informed by the Hussein Regime that the illicit payments were a requirement of doing business with the Regime under the Programme.

1075. The Defendants were therefore put to a stark choice: agree to enter into an illegal and fraudulent conspiracy to divert humanitarian funds from the UN Escrow Account (and thus the Iraqi people) or forego the opportunity to profit from sales under the Programme.

1076. All of the Defendants chose to join the conspiracy.

1077. The conspiracy ended only when forces outside the Defendants' control caused it to stop, chiefly the invasion of Iraq and the ouster of the Hussein Regime.

1. The Oil Purchasing and Vendor Defendants agreed to join the conspiracy.

1078. The Oil Purchasing and Vendor Defendants entered into express agreements with the Hussein Regime to corrupt the Programme and undermine the Iraq Sanctions Program.

1079. The Oil Purchasing Defendants agreed to make and made millions of dollars in direct financial transfers to the Hussein Regime in the form of surcharge payments. Those payments were in direct violation of Programme rules.

1080. The Vendor Defendants agreed to make and made millions of dollars in direct financial transfers to the Hussein Regime in the form of transportation and ASSF payments. Those payments too were in direct violation of Programme rules.

2. BNP agreed to join the conspiracy.

1081. BNP also agreed to join the conspiracy, although, based on current information, not directly with the Hussein Regime.

1082. BNP expressly agreed to hide the participation of middlemen in oil transactions from the UN and the 661 Committee.

1083. BNP agreed to those direct violations of Programme rules knowing from official 661 Committee notices that there were existing concerns that the Hussein Regime was siphoning off proceeds from oil sales through surcharges.

1084. Knowing that the 661 Committee was concerned with corruption of the Programme, BNP nonetheless chose to agree to facilitate that corruption by aiding the Oil Purchasing Defendants and other Programme purchasers in keeping relevant and material information from the Programme overseers – the 661 Committee and the OIP.

3. The Defendants understood the scope of the conspiracy.

1085. Since the Oil Purchasing and Vendor Defendants knew the surcharges and kickback fees were a necessary part of gaining the Hussein Regime's permission to participate in the Programme, they also had to understand that the scope of the conspiracy went beyond their individual circumstance and probably encompassed all aspects of the Programme. In other words, although the Oil Purchasing and Vendor Defendants might not have known the entire scope of the conspiracy, they knew they were assisting (for profit) in the corruption of a humanitarian program that was intended to benefit the Iraqi people and that the conspiracy was larger than their individual participation.

1086. BNP also had strong indications that the scope of the corruption of the Programme was larger than its participation. BNP had been informed and expressly acknowledged that "it is essential to the United Nations that the account and the funds and assets therein ... be secure from misuse and from unauthorized access, use, tampering or intrusion and that the Services rendered in connection with such accounts, funds, assets and transactions be reliable and secure."

1087. BNP had also been informed that there were rumors that funds were being transferred directly to the Hussein Regime.

1088. BNP nonetheless agreed to hide material information from the UN.

1089. BNP knew or was consciously indifferent to the fact that the only reason to hide such information from the UN was to also hide some illicit purpose.

1090. The Defendants' knowledge is also demonstrated by the efforts made to disguise the payments, including the use of accounts in the names of individuals (usually an official of the Hussein Regime appointed by Saddam Hussein) and front companies and the misleading descriptions of the payments in the contracts presented for UN approval. If the payments had not been illicit, these subterfuges would not have been necessary.

1091. The Defendants knew or were reckless in not knowing that the conspiracy encompassed all aspects of the Programme.

1092. At a minimum, the Defendants who paid kickbacks knew of the conspiracy to extract those payments, and the Defendants who paid surcharges and BNP knew of that conspiracy.

4. The Defendants also entered into separate conspiracies.

1093. BNP and Chevron conspired to conceal Chevron's participation in the surcharge scheme.

1094. BNP and Vitol conspired to conceal Vito's participation in the scheme.

1095. The individual defendant groups (e.g., the Volvo Defendants) conspired together and with other affiliated companies within their respective organizations.

5. The Defendants are responsible for their alter egos.

1096. A number of Defendants utilized the purported corporate separateness of their affiliates and subsidiaries to justify and perpetuate a fraud on the UN, to evade United States laws and to violate Programme rules. The BNP Defendants also used their subsidiaries and affiliates to breach their fiduciary duties.

1097. The use of technical distinctions to avoid fiduciary duties violates equity, and therefore, such Defendants should be considered as one entity with their affiliates and subsidiaries that participated in their wrongful conduct and their corporate separateness ignored.

1098. The Defendants that utilized the purported corporate separateness of their subsidiaries and affiliates to evade United States laws and Programme rules and to commit fraud include: (1) the ABB Defendants, (2) the AGCO Defendants, (3) the Akzo Nobel Defendants, (4) the B. Braun Defendants, (5) Boston Scientific S.A. (with its US parent); (6) the BNP Defendants, (7) Chalmers (with Bayoil), (8) Dow AgroSciences (with its US parent), (9) Eastman Kodak S.A., (10) Eli-Lilly Export S.A. (with its US parent), (11) the Evapco Defendants, (12) FiatAvio (with its parents), (13) the Flowserve Defendants, (14) the GSK Defendants, (15) the Ingersoll-Rand Defendants, (16) the Johnson & Johnson Defendants, (17) the Liebherr Defendants, (18) the Merck Defendants, (19) Pauwels International N.V., (20) the Roche Defendants, (21) the Siemens Defendants, (22) Solar Turbines Europe (with its US parent), (23) St. Jude Medical Export GmbH (with its US parent), (24) the Sulzer Defendants, (25) the Textron Defendants, (26) the Volvo Defendants, (27) the Weir Group, (28) Woodhouse, (29) Wyatt (with at least Coastal, Mednafta, and Nafta), and (30) York (with its US parent).

IX. Effect of the Defendants' Conduct

1099. The conspiracy to corrupt the Programme had serious consequences for the Republic of Iraq and the Iraqi people.

A. Financial Losses to the Escrow Account – at least \$10 billion

1100. The UN Escrow Account was funded by the sale of Iraqi oil, owned by the Iraqi people according to the Iraqi Constitution. The Defendants' conduct deprived the Iraqi people of the value of that oil and the food and medicine the sale of the oil should have provided.

1. Proceeds from the sale of Iraq's oil were diverted from the Programme.

1101. Over the course of the OFFP, the Hussein Regime directly diverted approximately \$228.8 million through the oil surcharges. At least that entire sum was diverted from the Escrow Account and the Iraqi people.

1102. The actual damages caused by the corruption of the oil side of the OFFP was much higher than the amount of the surcharges themselves. The Surcharge Scheme required that the OSP be kept artificially low so that (a) the surcharges could be paid and (b) the Defendants and the necessary middlemen could reap undue profits.

1103. As found by the Volcker Committee, under-pricing of Iraqi oil ranged from \$4 per barrel in April 2001 to as little as \$1.2 per barrel. Since oil prices were never as much as \$35 per barrel during the period, the under-pricing was frequently more than 10%.

1104. Total oil sales were about \$64 billion dollars, so even at the lowest rate of \$1 per \$35, the premiums would have cost the Escrow Account more than \$1.8 billion. The number must be substantially higher.

1105. In contrast: "Adjusting prices to permit payment of a surcharge would have required relatively little underpricing – the \$229 million paid in surcharges is less than one percent of the total oil sales during the period when surcharges were being imposed."

1106. Additional loss was caused by “the Iraqi regime’s efforts to gain influence and support from governmental figures, journalists, and others through its oil allocation scheme. The prices imposed by SOMO allowed recipients of oil allocations to obtain a profit when their allocations were sold on the market. The additional underpricing required by Iraq to implement its oil-for-influence scheme was approximately \$130.3 million.”

1107. The greatest part of the disparity in pricing, however, is attributable to the involvement of the Oil Purchasing Defendants – the necessary middlemen to both the surcharge and influence schemes. The undue profits they charged to facilitate those schemes placed the greatest damage on the Iraqi people.

1108. To pay all of the unnecessary participants and illegal payments, the Hussein Regime had to sell its oil at below market rates. This is demonstrated by the fact that following the UN’s adoption, in October 2001, of “retroactive pricing” of Iraqi crude – which set the price for oil at the time it was lifted – the surcharge scheme quickly diminished and eventually disappeared, because a fair market price made it impossible to reap the excessive profits needed to keep the conspiracy alive.

1109. At a minimum, the Republic of Iraq is entitled to the difference between the OSP and the fair market value of the oil sold under the Programme, which is preliminarily estimated to be in the billions of dollars.

1110. Thus, the minimum diversion from the oil sales side of the Programme was \$358 million, but is believed to be greater than \$2 billion.

2. *The amount paid for humanitarian purchases was inflated to fund kickbacks.*

1111. By Spring 2003, the Hussein Regime, with the assistance of the Defendants and others like them, had siphoned more than \$1 billion from the UN Escrow Account through the use of ASSFs. Another \$530 million was diverted under the transportation fee scheme, bringing the

total to more than \$1.5 billion directly diverted from its intended use to purchase humanitarian goods.

1112. The delivery of substandard and overpriced goods cost at least an estimated \$7 billion.

1113. About \$1.9 billion in goods were diverted to other purposes.

3. The diversions from the Escrow Account total at least \$10 billion.

1114. The corruption of the Programme by the Defendants and others directly deprived the Iraqi people of about \$10 billion in essential food, medicine, and other humanitarian goods that should have been paid from the UN Escrow Account.

B. Non-Financial Damage

1115. The greatest damage to the Iraqi people, however, was not the wholesale theft of their oil revenues, but the effect caused by the diversion of those revenues from humanitarian goods to the illicit purposes of the Hussein Regime.

1. The money diverted to the Hussein Regime damaged the Iraqi people and nation.

1116. The Defendants conspired to help the Hussein Regime gain access to foreign currency in direct violation of Programme rules and US law.

1117. They did so knowing that the Hussein Regime was a State Sponsor of Terrorism, a known violator of human rights and international law, and an oppressor of its own people.

1118. Undeterred by the consequences of supporting such a Regime, the Defendants placed financial gain over morality and law.

1119. By aiding the Hussein Regime in using oil allocations and humanitarian purchases as a means of rewarding its allies, the Defendants forced the Iraqi people to fund the payments of bribes designed to extend the reign of the tyrannical Regime that subjected them.

1120. By providing or hiding direct financial transactions with the Hussein Regime, the Defendants were actively assisting a declared State Sponsor of Terrorism and were violating all US laws related to transfers to such entities. The Defendants thus helped enable the Hussein Regime to subject the Iraqi people to the same terrorist practices the Hussein Regime inflicted abroad.

2. *The loss of humanitarian supplies damaged the Iraqi people and nation.*

1121. Given the humanitarian crisis in Iraq during the Programme, the loss of the benefits of the humanitarian goods themselves dwarfed the financial loss.

1122. The Programme was designed to provide critically needed food, medicine, and other goods to Iraqi people. In those trying times, the loss of those goods was far more costly than merely financial loss.

1123. The loss of revenue to the Programme translated directly into reduced aid.

1124. All Programme Phases but the last were underfunded. As a result, the amount of humanitarian aid that arrived in Iraq was always less than the Distribution Plans approved by the UN, and even those Distribution Plans were based on estimates of available oil revenues, which would have been substantially higher for much of the Programme had the OSP not been artificially deflated.

1125. According to the UN Secretary-General's 180-day reports on the Programme, for the thirteen Phases of the Programme, the shortfalls were as follows (in millions of dollars):

Phase	Distribution Plan Budget	Actual Humanitarian Revenue Available	Shortfall	Value of Humanitarian Goods Delivered	Shortfall
I*	1,321	1,094	227	672	649
II*	1,321	919	402	672	649
III*	1,321	1,439	-118	672	649
IV	3,100	1,771	1,329	1,516	1,584
V	2,746	1,636	1,110	1,213	1,533
VI	3,116	4,632	-1,516	1,884	1,232
VII	3,527	4,650	-1,123	1,443	2,084
VIII	7,131	6,456	675	763	6,368

Phase	Distribution Plan Budget	Actual Humanitarian Revenue Available	Shortfall	Value of Humanitarian Goods Delivered	Shortfall
IX	5,556	4,452	1,104	2,266	3,290
X	5,505	4,537	968	4,790	715
XI	4,432	4,072	360	6,110	-1,678
XII	5,083	2,793	2,290	3,000	2,083
XIII	4,327	4,694	-367	3,120	1,207
Totals	48,486	43,145	5,341	28,121	20,365

*These figures are estimated based on the average of the first three Phases, because a breakdown is not available.

1126. As is evident, particularly during the later Phases of the Programme, the value of approved contracts materially exceeded the available revenues.

1127. The last Phase is an anomaly because the Coalition Provisional Authority induced *all* Programme participants to reduce their contract prices by at least 10% during this Phase.

1128. As a result, the Iraqi people suffered greatly from shortages of food and medicine.

1129. While there were funds in the Escrow Account at the end of the Programme, those amounts resulted from reductions in contract amounts following the invasion of Iraq (when Programme participants uniformly agreed to reduce their contracts by at least 10%), oil payments received but not yet allocated, amounts related to goods placed on hold by the Security Council, and a gain on currency exchange (due to Hussein's demand that no funds be held in dollars and a rise in the Euro).

1130. Unfortunately, those sums were unavailable earlier, so every dollar siphoned off with the help of the Defendants directly cost the Iraqi people.

1131. Even if the Programme had enjoyed a surplus throughout its existence, the funds remaining in the Escrow Account are owned by the Republic and people of Iraq, as a result of their constitutional ownership of Iraq's oil reserves. At a minimum, they would have had the use of the siphoned funds after the Regime's fall.

3. The Defendants' corruption damaged the UN Sanctions.

1132. The Defendants' facilitation of the corruption of the OFFP also severely damaged the UN's ability to use economic sanctions as a nonviolent means of inducing change in tyrannical and terrorist regimes. The Defendants' willingness to mislead the United Nations and violate OFFP rules eviscerated the effectiveness of the Iraq Sanctions Program and allowed the Hussein Regime to stay in power until Hussein was ousted by military action.

1133. The weakening of the UN sanctions should at least be considered in the imposition of punitive damages.

X. Claims for Relief

1134. Based on the foregoing facts, incorporated by reference, the Republic of Iraq raises the following claims for relief:

A. First Claim for Relief – RICO Section 1962(c)

1135. The conduct described above violates the provisions of 18 U.S.C. § 1962(c).

I. The Enterprise was the Programme.

1136. The Enterprise was the Programme.

1137. In the alternative, the Enterprise was an association-in-fact enterprise of the Iraq Sanctions Program in general, including the Programme (as an integral part of the Sanctions Program), the 661 Committee, the OIP, and the Programme participants, including the Defendants.

1138. The Enterprise had a distinct purpose – to provide humanitarian aid to the Iraqi people while maintaining the effectiveness of the Iraq Sanctions Program.

1139. The Enterprise had a distinct structure. As set forth in the relevant Security Council Resolutions, the Programme, OIP, and 661 Committee had distinct operational rules and

bureaucracy that existed for years. Billions of dollars of transactions were organized over the length of the Programme.

2. *The Defendants conducted or participated, directly or indirectly, in the conduct of the Enterprise's affairs through racketeering activity.*

1140. The Defendants played integral roles in the Programme and its operations. Without their participation in the Programme's operations, the Programme would not have had any operations at all.

1141. All of the improper direct transfers to the Hussein Regime came from a Programme participant. Every one of those transactions was in direct violation of the Banking Agreement.

(a) *Mail and Wire Fraud (all Defendants)*

1142. The racketeering activities include at least mail and wire fraud (18 U.S.C. §§ 1341 and 1343), violations of the Travel Act (18 U.S.C. § 1952), and money laundering (18 U.S.C. §§ 1956 and 1957).

1143. The Defendants' scheme necessarily involved multiple violations of the mail and wire fraud statutes, because, as explained above, the scheme could not have functioned without phones, faxes, e-mails, and wire transfers.

(b) *Money Laundering (all Defendants)*

1144. The Defendants committed money laundering each time they received payment from the UN Escrow Account that included sums covering an illegal kickback. The Money Laundering Control Act, 18 U.S.C. §§ 1956, 1957, prohibits the use or movement through the United States of proceeds of certain unlawful activity with the intent to promote the unlawful activity.

1145. The Defendants' "unlawful activity" includes, among other matters, (1) bribery, (2) violations of the Foreign Corrupt Practices Act, and, following adoption of the Patriot Act, (3) violations of the IEEPA.

1146. The following Defendants had transactions that post-date the adoption of the Patriot Act: the ABB Defendants, the AGCO Defendants, Akzo Nobel, Astra Zeneca, the Atlas Copco Defendants, AWB, the B. Braun Defendants, Buhler, Chalmers, Chevron, Dow AgroSciences, El Paso, Eastman Kodak, Ebewe, Eli Lilly, the Flowserve Defendants, the GSK Defendants, the Johnson & Johnson Defendants, Novo Nordisk, the Roche Defendants, the Siemens Defendants, Vitol, Woodhouse, Wyart, and York.

(c) The Travel Act (all Defendants)

1147. The Defendants violated the Travel Act by traveling in interstate or foreign commerce and by using facilities of interstate and foreign commerce (including, without limitation, mail, wire, e-mail, and courier services) with the intent to promote, manage, establish, carry on, and facilitate the promotion of (1) bribery in violation of the Foreign Corrupt Practices Act, 15 U.S.C. § 78dd and the New York commercial bribery statute, N.Y. Penal Law §§ 180.00 and 180.05, (2) money laundering, and, following adoption of the Patriot Act, (3) violations of the IEEPA

1148. The Defendants violated the Travel Act by traveling in interstate or foreign commerce and by using facilities of interstate and foreign commerce (including, without limitation, mail, wire, e-mail, and courier services) to distribute the proceeds of their illegal conduct.

(d) Bribery (all Defendants but BNP)

1149. The systematic bribery by the Defendants is a “racketeering activity.” 18 U.S.C. § 1961(1) (“racketeering activity” means (A) any act or threat involving ... bribery [under state law]....”). The Defendants’ conduct violated New York’s anti-bribery statutes.

1150. The kickbacks and surcharges were a form of bribery, as was the use of oil allocations to reward Hussein allies.

3. The Defendants' racketeering activity formed a pattern.

1151. The Defendants' racketeering activity constituted a pattern in that the conduct had a central purpose of diverting funds from their intended humanitarian purposes to the Hussein Regime and to the Defendants.

1152. The racketeering acts were also focused and organized by the processes of the OFFP: the Defendants all had to agree to participate in the Programme, to conceal the involvement of necessary third parties, to mislead the UN into approving payments from the UN Escrow Account, and then to make and conceal the improper payments.

1153. At the insistence of the Hussein Regime and the affirmative assistance of the Defendants, this pattern became the regular means of conducting the OFFP.

1154. The pattern of racketeering activity began shortly after the creation of the OFFP and continued uninterrupted until the Programme's end, following the United States' invasion of Iraq.

1155. As set forth above, the Defendants intentionally became associated with the OFFP, the Enterprise, which was engaged in interstate and foreign commerce, to participate, directly and indirectly, in the operation of the Programme through a pattern of racketeering activity.

B. Second Claim for Relief – RICO 1962(d)

1156. The Defendants conspired among themselves and others, including the Hussein Regime, to make the violations described immediately above.

1157. The Defendants agreed to the unlawful purpose of the conspiracy – to divert funds from the humanitarian purposes of the Programme.

1158. Each of the Defendants voluntarily joined in the operation of the Programme, which acted in interstate commerce. Each Defendant knowingly joined the conspiracy to participate in the operation of the Programme in an illegal and illicit manner. Each Defendant did so through a pattern of racketeering by agreeing to commit and in fact committing the predicate acts listed above.

C. Third Claim for Relief – Fraud

1159. The Defendants' materially false statements to the United Nations were fraudulent, including, by failing to disclose, among other material matters set forth above, that kickbacks and surcharges were being paid, that Programme regulations were being violated, that contracts were not being made on normal commercial terms, and that full disclosures were not being made to the UN.

1160. The Republic of Iraq and the Iraqi people were direct victims of that fraud.

1161. The Republic of Iraq and the people of Iraq are entitled to their actual damages and punitive or exemplary damages.

D. Fourth Claim for Relief – Civil Conspiracy to Commit Fraud

1162. The Defendants combined and agreed with each other and others, including the Hussein Regime, to defraud the UN (and thus Iraq and its people) by failing to disclose, among other material matters set forth above, that kickbacks and surcharges were being paid, that Programme regulations were being violated, that contracts were not being made on normal commercial terms, and that full disclosures were not being made to the UN.

1163. The conspiracy commenced during Phase II, no later than December 1997, and continued through the end of the Programme. Indeed, the Defendants' efforts to hide their wrongs have continued through the UN investigation and to date.

1164. Pursuant to their agreement(s), the Defendants acted in concert to support their common purpose of diverting money from the humanitarian ends of the Programme for their own purposes – including excess profits – causing Iraq and the Iraqi people to receive less than fair value for their oil and to overpay for the humanitarian goods they received.

1165. Each Defendant committed at least one overt act in furtherance of the conspiracy, including misleading the UN as to the true nature of their arrangements with the Hussein Regime.

1166. Each Defendant acted with the common intent to defraud the UN (and thus Iraq and the Iraqi people) and understood that all Defendants and the Hussein Regime shared in that common purpose.

1167. The Defendants' conduct was willful, wanton, malicious, and oppressive.

1168. Having knowingly joined and participated in a conspiracy, the Defendants are jointly and severally liable with other members of the conspiracy.

1169. The Defendants' unlawful conspiracy has directly, legally, and proximately caused substantial injury to Iraq and the Iraqi people, as set forth below.

1170. The Republic of Iraq is entitled to its actual damages and punitive damages.

E. Fifth Claim for Relief – Breach of Fiduciary Duty and Participation in, or Inducement of, Breach of Fiduciary Duty

1171. This claim is raised against the BNP Defendants, Chevron, and Vitol.

1172. BNP breached its fiduciary duties to the Republic of Iraq and the Iraqi people.

1173. The various BNP entities participated in and induced the breaches of BNP's fiduciary duties.

1174. Chevron and Vitol separately participated in and induced BNP's breach of its fiduciary duties.

1175. The Republic of Iraq is entitled to forfeiture of the fees made by the BNP Defendants under the Banking Agreement and otherwise related to the Programme (approximately \$200 million), its actual damages, punitive damages, and any other relief to which it may be entitled.

1176. The other BNP Defendants, Chevron, and Vitol are jointly and severally liable for BNP's breaches of fiduciary duty.

F. Sixth Claim for Relief – Participation in, or Inducement of, Breach of Fiduciary Duty

1177. The Hussein Regime, as the self-proclaimed ruler of Iraq, owed fiduciary duties to the people of Iraq.

1178. The Hussein Regime breached its fiduciary duties to the Iraqi people by diverting funds designed for humanitarian aid to the Iraqi people to the Hussein Regime to be used for other purposes, particularly to maintain their corrupt and illegal control over Iraq and the Iraqi people.

1179. The Defendants participated in, and induced the breaches of, those fiduciary duties.

1180. The Republic of Iraq is entitled to forfeiture of the profits made by the Defendants under the OFFP, its actual damages, punitive damages, and any other relief to which it may be entitled.

1181. The Defendants are jointly and severally liable for the damages resulting from the breaches of fiduciary duty by the Hussein Regime.

G. Seventh Claim for Relief – Breach of Contract

1182. The Defendants breached their contractual commitments to the UN.

1183. The Republic of Iraq is a third party beneficiary to those contracts, as they were intended to benefit the Iraqi people and protect them from the corrupt intentions of the Hussein Regime.

1. BNP breached the Banking Agreement.

1184. BNP breached the Banking Agreement, including without limitation, the incorporated provisions of Resolution 986.

1185. BNP breached the Banking Agreement through negligence and intentional conduct.

1186. BNP has also breached its agreement to refund to the Escrow Account transfers that were made in violation of Programme rules and BNP's OFAC License.

2. The Vendor Defendants breached their contracts.

1187. The Vendor Defendants breached the standard provisions in each of their contracts that incorporated the regulations of the Programme, including the provisions requiring full disclosure of all contract terms to the UN, prohibiting direct transfers to the Hussein Regime, and stating that all contracts had to be made on normal commercial terms.

3. The Oil Purchasing Defendants breached their contracts.

1188. The Oil Purchasing Defendants breached the standard provisions in each of their contracts, including the provisions that incorporated the regulations of the Programme, that prohibited assignments of contract rights without prior UN approval, that required full disclosure of contract provisions to the UN, and that required that the full purchase price be deposited into the Escrow Account.

1189. The Republic of Iraq, as a third party beneficiary of the contracts, is entitled to recover its actual damages and all other relief to which it is entitled to under the law and the contracts.

1190. The Republic of Iraq is also entitled to forfeiture of all transfers made from the Escrow Account to the BNP Defendants that were made in violation of its OFAC License.

4. The Republic of Iraq is entitled to rescission.

1191. All of the Vendor Defendants and the BNP Defendants received funds from the Escrow Account, which held funds of the Republic of Iraq.

1192. Pursuant to United States law at the time, any transfer of Iraqi funds that fell outside the specific rules and regulations of the Iraq Sanctions Program and BNP OFAC License were null and void. *See* International Emergency Economic Powers Act (“IEEPA”), 50 U.S.C. §§ 1701-1706; the United Nations Participation Act, 22 U.S.C. § 287c (the “UNPA”); 31 C.F.R. § 575.202.

1193. The transfers the Vendor Defendants received from the Escrow Account in relation to their contracts during the period of the Kickback Schemes were in violation of UN regulations, and therefore, are void.

1194. The transfers the BNP Defendants received following their breach of the Banking Agreement are also void.

1195. The Republic of Iraq is entitled to rescission of all transfers from the Escrow Account to the Vendor Defendants and the BNP Defendants under the relevant United States statutes and general equitable principles.

H. Eighth Claim for Relief – Unjust Enrichment

1196. The Defendants unjustly enriched themselves at the expense of the Republic of Iraq and the Iraqi people through their manipulation and corruption of the Programme. The circumstances of their enrichment, including their conscious efforts to undermine the Programme's humanitarian goals and their knowing provision of financial resources to a State Sponsor of Terror, are such that, in equity and good conscience, the Defendants should be required to make restitution to the Republic of Iraq.

I. Ninth Claim for Relief – Section 2(c) of the Robinson Patman Act

1197. The Defendants' conduct described above violates the prohibitions against commercial bribery of section 2(c) of the Robinson Patman Act. 15 U.S.C. § 13(c).

1198. The Defendants induced, and participated in, breaches of fiduciary duties owed by the officials of the Hussein Regime to the Republic of Iraq and to the Iraqi people. The Defendants induced, and participated in, those breaches of duties by making, and agreeing to make, or actively concealing, illicit payments outside of the OFFP.

1199. The Republic of Iraq is entitled to treble its actual damages, attorney's fees, and all other relief provided for under federal law, including relief pursuant to 15 U.S.C. §§ 13(c) and 15(a).

*J. Tenth Claim for Relief – Violations of the FCPA
(against the Vendor and Oil Purchasing Defendants)*

1200. When the Vendor and Oil Purchasing Defendants paid surcharges and kickbacks to the Hussein Regime, they were not making payments to a legitimate government for government purposes. Instead, those payments were being made to government officials for purposes unrelated to official government purposes. As set out in the Programme regulations and the MOU, the sole legitimate government use for the humanitarian funds in the Escrow Account had already been established by agreement. The surcharges and kickbacks were diverted from those legitimate governmental purposes to the personal aims of Saddam Hussein, who used them to solidify his power and to maintain the trappings of his dictatorship.

1201. The conduct of the Vendor and Oil Purchasing Defendants therefore violated the Foreign Corrupt Practices Act (“FCPA”), 15 U.S.C. § 78dd-1, *et seq.*

1202. The Republic of Iraq is entitled to its actual damages.

XI. Jury Demand

1203. The Republic of Iraq demands a trial by jury.

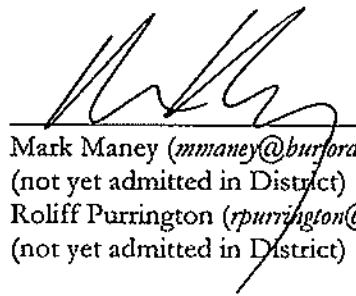
XII. Prayer for Relief

The Republic of Iraq prays for itself, its agencies and instrumentalities, and, in *parens patriae*, for the people of Iraq that this Court award it all the relief to which it is entitled under law or equity.

July 31, 2009
New York, New York

Respectfully submitted,

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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

THE REPUBLIC OF IRAQ, including as
PARENTS PATRIAE in behalf of the
CITIZENS of the REPUBLIC OF IRAQ,

Plaintiff,

-against-

ABB AG, et al.,

Defendants.

ECF CASE

08 Civ. 5951 (GEL)

CERTIFICATE OF SERVICE

I, Christian Siebott, hereby certify that on the 31st day of July, 2009, I caused true and accurate copies of the foregoing the Republic of Iraq's First Amended Complaint to be served via ECF and/or first class mail upon counsel listed in the attached service list.



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